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United Nations

Financial report and audited financial statements
for the biennium ended
31 December 1993 and

Report of the Board of Auditors

Volume I

General Assembly
Official Records • Forty-ninth Session
Supplement No.5 (A/49/5)

Financial report and audited financial statements for the biennium ended 31 December 1993 and Report of the Board of Auditors

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United Nations • New York, 1994

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

The financial report and audited financial statements for the biennium ended 31 December 1993 and the report of the Board of Auditors regarding United Nations peace-keeping operations, the International Trade Centre and the United Nations University are being issued as volumes II, III and IV, respectively.

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ABBREVIATIONS

ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICJ	International Court of Justice
ICSC	International Civil Service Commission
IFAD	International Fund for Agricultural Development
IMIS	Integrated Management Information System
INSTRAW	International Research and Training Institute for the Advancement of Women
ITC	International Trade Centre UNCTAD/GATT
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
MINURSO	United Nations Mission for the Referendum in Western Sahara
UNAMIR	United Nations Assistance Mission for Rwanda
UNAVEM	United Nations Angola Verification Mission
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNEF	United Nations Emergency Force
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization

UNFICYP	United Nations Peace-keeping Force in Cyprus
UNFPA	United Nations Population Fund
UNGOMAP	United Nations Good Offices Mission in Afghanistan and Pakistan
UNHHSF	United Nations Habitat and Human Settlements Foundation
UNHCR	Office of the United Nations High Commissioner for Refugees
UNIC	United Nations Information Centre
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNMIH	United Nations Mission in Haiti
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMUR	United Nations Observer Mission in Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPA	United Nations Postal Administration
UNPROFOR	United Nations Protection Force
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSD	United Nations Supply Depot
UNTAC	United Nations Transitional Authority in Cambodia
UNTAG	United Nations Transition Assistance Group
UNTSO	United Nations Truce Supervision Organization
WFC	World Food Council
WFP	World Food Programme
WHO	World Health Organization

LETTERS OF TRANSMITTAL

31 March 1994

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit volume 1 of the accounts of the United Nations for the biennium 1992-1993 ended 31 December 1993, which I hereby approve. The financial statements have been drawn up and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(Signed) Boutros BOUTROS-GHALI

Sir John Bourn, KCB
Chairman
United Nations Board of Auditors
New York

30 June 1994

Sir,

I have the honour to transmit to you the financial statements of the United Nations for the biennium 1992-1993 ended 31 December 1993, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) John BOURN
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland and
Chairman of the United Nations
Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1993

Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations for the biennium 1992-1993 ended 31 December 1993. The accounts reported on in this volume relate to all activities of the United Nations other than peace-keeping operations, which are reported on separately in volume II, and other than those special programmes whose activities are reported to the General Assembly separately by their executive heads (see para. 27). The accounts in this volume consist of 17 statements supported by schedules, notes and annexes.

2. The present report, the audited financial statements and the report of the Board of Auditors, together with the associated report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) will be submitted to the General Assembly at its forty-ninth session. In the interests of limitation of documentation, additional detailed schedules relating to trust funds and to technical cooperation activities have not been included in the published accounts. These additional schedules have been provided to the Advisory Committee and to the Board of Auditors, and they are available upon request.

3. The present financial report, which is designed to be read in conjunction with the financial statements, can also be considered alone. It summarizes the financial results of the United Nations in the biennium 1992-1993 and provides a brief overview of the financial situation of the Organization as a whole. The remaining sections of the report provide financial information relating to the United Nations General Fund, Working Capital Fund and Special Account (paras. 17-24), technical cooperation activities (paras. 25-26), general trust funds (paras. 27-30), and other special funds (paras. 31-33). The annex is a technical annex, which also includes information required by the Financial Rules to be reported to the General Assembly.

4. Additional financial information relating to peace-keeping is included in the financial report on United Nations peace-keeping operations (vol. II).

Overview

5. The United Nations financial situation was dominated throughout the course of the biennium 1992-1993 by three significant and interrelated factors:

(a) The rapid expansion of peace-keeping operations on a scale never before undertaken by the United Nations;

(b) Periodic cash crises affecting both the regular budget and individual peace-keeping operations, which were forced at various times to borrow from other funds;

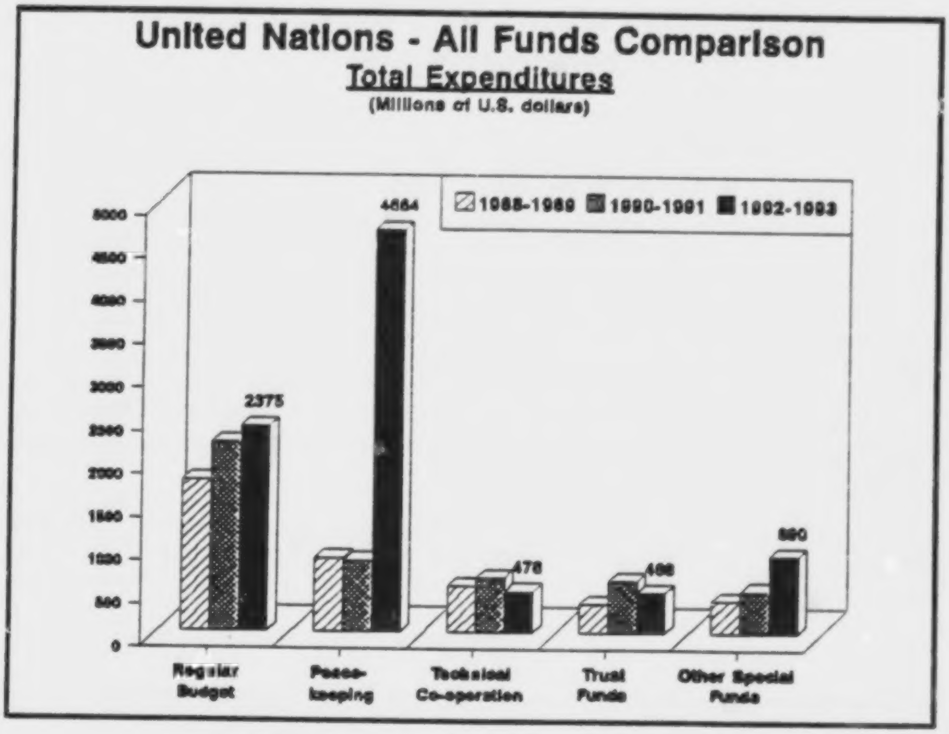
(c) The continuing and increasing level of obligations to Member States, particularly reimbursements for troop costs, which the Organization has not been able to pay owing to a lack of cash reserves.

6. United Nations peace-keeping operations expanded to an extraordinary degree during the biennium. From a total of 9 active missions funded outside the regular budget in December 1991, the number of operations increased to 17 by the

end of 1993. Expenditures for peace-keeping operations, which had totalled $819 million during the biennium 1990-1991, increased by more than five and a half times, to total $4,664 million for the biennium ended 31 December 1993.

7. The level of United Nations peace-keeping expenditures during the biennium 1992-1993 exceeded the combined total of all other expenditures made by the Organization for regular budget, technical cooperation, trust and other activities. This dramatic increase in financial resources devoted to peace-keeping is illustrated in figure I, which provides a graphical comparison of overall expenditures in millions of United States dollars for all of the United Nations activities during the last three bienniums.

Figure I



8. While expenditures for the regular budget during 1992-1993 increased 8.5 per cent from the level of the previous biennium, expenditures for technical cooperation activities declined 24 per cent from their levels in 1990-1991. Total expenditures of general trust funds (other than those of the United Nations Fund for Drug Abuse Control, which was transferred to the United Nations International Drug Control Programme) also declined somewhat, dropping 6.7 per cent from their levels in the biennium 1990-1991. The expenditures for each category of United Nations activity as a percentage of total expenditures of all types of funds for the last three bienniums are as follows:

	1988-1989	1990-1991 (Percentage)	1992-1993
Regular budget activities	45.7	46.3	26.8
Peace-keeping operations	22.1	17.4	52.6
Technical cooperation activities	13.9	13.3	5.4
General trust fund expenditures	8.6	12.7	5.2
Programme support and other United Nations funds	9.7	10.3	10.0
	100.0	100.0	100.0

9. The increasingly precarious financial situation faced by the United Nations in recent years was further strained by the greatly expanded level of peace-keeping during the biennium 1992-1993. As has been noted in a number of reports to the General Assembly at its forty-seventh and forty-eighth sessions (including A/C.5/47/13 and Add.1, A/48/460, A/48/503 and A/48/565), the failure of Member States to pay their assessed contributions in full and on time, both for the regular budget and for peace-keeping operations, has produced both recurring cash crises and the increasing inability of the Organization to pay its obligations to Member States and others.

10. As at 31 December 1993 unpaid assessed contributions to the regular budget totalled $485 million. Unpaid assessed contributions for peace-keeping operations were $1,691 million, resulting in a total of more than $2,176 million in assessed contributions which were unpaid at the end of the biennium.

11. Because of these exceedingly high and rising levels of unpaid assessed contributions, it was necessary throughout the biennium to draw upon the cash reserves of the Working Capital and Special Accounts to meet current operating requirements for the regular budget. Moreover on several occasions the regular budget had to borrow funds from the few peace-keeping missions which had cash in excess of their immediate needs.

12. Individual peace-keeping operations were in cash deficits for varying periods during the biennium, with several of them borrowing for long periods at a time from the newly established Peace-keeping Reserve Fund and/or other peace-keeping missions because of insufficient cash to continue operations on their own.

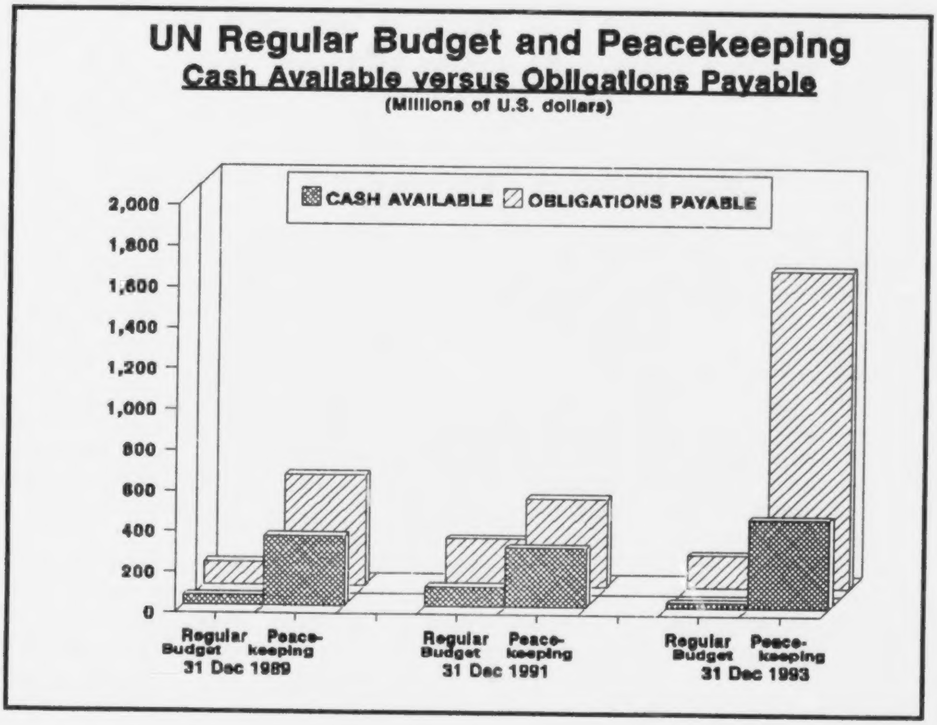
13. These periodic cash crises also made it impossible for the Organization to meet its financial obligations, principally to certain Member States contributing troops to peace-keeping operations, and impossible to return operating surpluses to all Member States as is normally required by the financial regulations.

14. Technical cooperation, trust and other United Nations special activities are financed by voluntary funds or other specific sources, and obligations are not normally incurred unless the necessary cash has been received. As a result, these extrabudgetary funds generally do not have obligations in excess of their available cash and investments. Regular budget activities and peace-keeping operations mandated by the General Assembly, however, must go on to the extent possible whether or not all assessed contributions have been received in time.

15. In order to maintain regular budget and peace-keeping operations without adequate cash in hand, the Secretary-General has been forced to borrow available cash in various reserve funds and completed peace-keeping missions. With the extremely high level of outstanding assessed contributions, such borrowing alone would not have been sufficient to allow mandated operations to continue at their approved levels. The remaining cash funding gaps have had to be covered by allowing higher and higher amounts of obligations of the Organization to go unpaid for longer and longer periods of time.

16. Figure II illustrates how these obligations, consisting of payments owed to Member States which have contributed troops or equipment to peace-keeping operations, as well as amounts due to various other providers of goods and services to the United Nations, have grown in recent bienniums and how these totals were far higher than the amounts of cash available to satisfy them at the end of each biennium.

Figure II



United Nations General Fund

Working Capital Fund and Special Account

17. The United Nations General Fund contains all regular budget income and expenditure, as well as the assets and liabilities of the Organization other than those specifically identified with other funds. Statements I, II and III of the accounts show, respectively, the status of regular budget appropriations, a statement of income and expenditure and surplus, and a statement of General Fund assets and liabilities. Closely related to the General Fund, but accounted for separately, are the United Nations Working Capital Fund and the United Nations Special Account shown in statements IV and V of the accounts.

18. The regular budget for the biennium 1992-1993 totalled $2,411.4 million, as appropriated by the General Assembly in its resolution 48/219 of 23 December 1993. Actual expenditures for the biennium totalled $2,375.4 million, leaving an unencumbered balance of $36 million, or 1.5 per cent of the total amount appropriated. A report submitted in early 1994 to the Advisory Committee contained explanations of significant differences between the final amounts appropriated for 1992-1993 at the forty-eighth session and the actual expenditures. On the basis of that report, the Advisory Committee concurred in a request of the Secretary-General for certain transfers between sections of the programme budget so that no individual section would exceed its appropriated amount. Those transfers are shown in statement I of the accounts.

19. The 1992-1993 expenditure total of $2,375.4 million represents an increase of 8.5 per cent over the authorized total expenditure for the biennium 1990-1991 of $2,188.4 million. Schedule 1.1 shows expenditures by major programme and by type of expenditure. As in recent years, most of the regular budget expenditure is for staff and staff-related expenses. The following tables show expenditures for the three most recent bienniums by percentages spent on each type of major activity and by percentages spent under each functional category of expenditure:

Major activities	1988-1989	1990-1991	1992-1993
		(Percentage)	
Overall policy-making and coordination	2.7	3.5	1.5
Political and Security Council affairs	7.6	6.5	6.9
Economic, social and humanitarian affairs	27.3	27.4	27.8
International justice and law	1.6	1.6	2.0
Public information	4.5	4.3	4.6
Common support services	40.3	38.1	35.1
Staff assessment	14.7	15.4	15.8
Capital and special expenditures	1.3	3.2	6.3
	100.0	100.0	100.0

Functional categories	1988-1989	1990-1991	1992-1993
		(Percentage)	
Salaries and personnel costs	79.3	79.3	79.0
Travel	2.1	2.0	1.8
Contractual services	1.9	2.1	2.1
Operating expenses	10.5	9.4	9.2
Acquisitions	3.2	4.7	5.3
Grants, fellowships and other	3.0	2.5	2.6
	100.0	100.0	100.0

20. Statement II and schedule 2.1 present the details of general income and net income from revenue-producing activities, which totalled $65.8 million, an amount $0.7 million, or 1 per cent, higher than the final budgeted amounts for 1992-1993 and 2.2 per cent lower than the total of $67.3 million received during the previous biennium.

21. As at 31 December 1993 the Surplus Account had accumulated a total of $63.3 million from budgetary savings along with contributions from new Member States in 1992, which was offset against the assessments for Member States in 1994. An additional total of $37.6 million, which represented increased income over budget estimates during the biennium, final savings on expenditure in 1993 and contributions of new Member States in 1993, was available in the Surplus Account for offset against the assessments of Member States in 1995, unless the General Assembly takes action at its forty-ninth session to suspend certain financial regulations, as has been done on occasions in the past. The suspension of financial regulations concerning the distribution of budgetary surpluses has been one way in which the Organization has been able to offset shortfalls in cash receipts as a consequence of late payment or non-payment of assessed contributions by certain Member States.

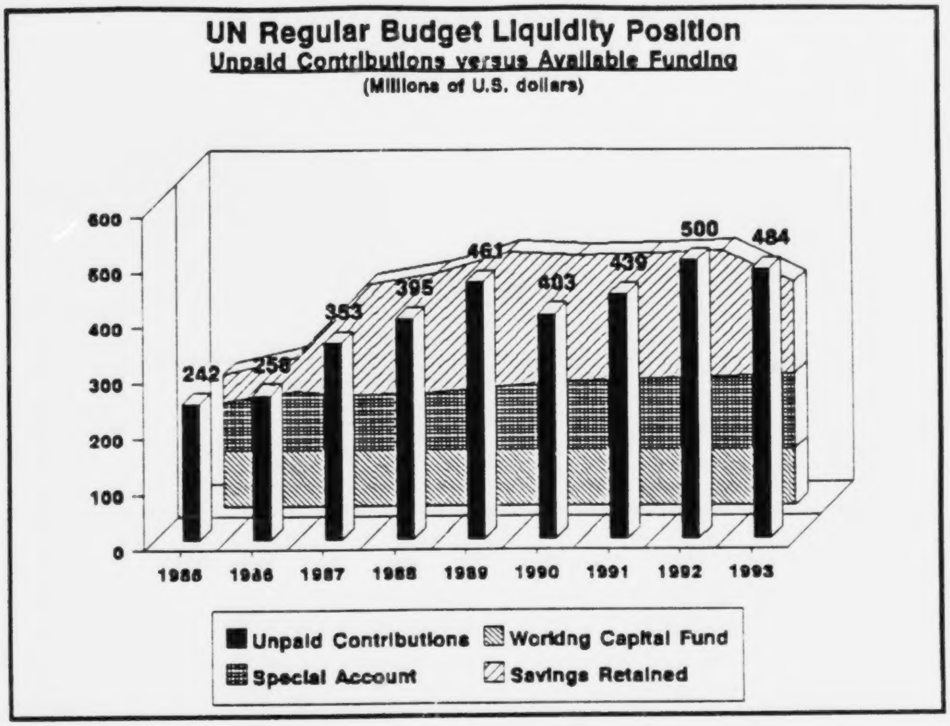
22. Statement III of the accounts contains a balance sheet showing the assets and liabilities of the General Fund as at 31 December 1993. Assessed contributions unpaid are shown in the balance sheet as assets, irrespective of whether or when they will be collected. Unpaid assessed contributions totalled $484 million at the end of 1993, a level $45 million, or 10.3 per cent, higher than the level of unpaid assessments at the end of 1991. Moreover, as authorized by the General Assembly in its resolution 46/184 of 20 December 1991, there was an additional net $15.3 million of unassessed amounts pertaining to the biennium 1990-1991, against which expenditures have already been made.

23. This level of unpaid assessed contributions far exceeded the $223 million fund balance built up by budgetary savings retained over the years. As a result, the General Fund had only $7.7 million in cash as at 31 December 1993. It had exhausted the available $98.8 million in the Working Capital Fund and was further in debt to the Special Account and other United Nations funds for a total of $253.4 million. The cash situation was such that throughout the course of 1993 the General Fund was unable to transfer the amount of $82.6 million due to the United Nations Peace-keeping Reserve Fund according to the terms of its establishment set out in General Assembly resolution 47/217 of 23 December 1992.

24. The impact of the continuing failure of Member States to pay their assessed contributions in full and on time is shown in figure III, which compares the amounts of unpaid assessments with the primary sources of cash reserves for the regular budget - budgetary savings in past bienniums not yet returned to Member

States, the Working Capital Fund, and the Special Account. As may be seen, sizeable budgetary savings were made in the biennium 1986-1987, which significantly increased the amount of budgetary savings retained. No further cash budgetary savings have been retained since 1989, however, and the level of uncollected assessments has increased to such an extent that the combined cash from all three sources was insufficient to cover it at the end of 1993.

Figure III

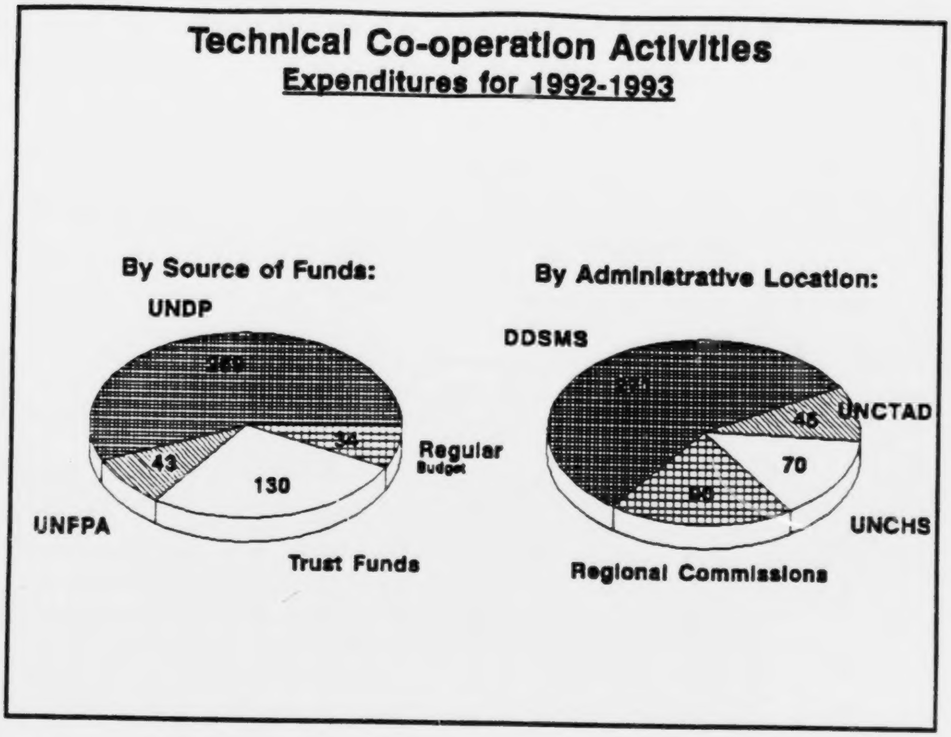


Technical cooperation activities

25. Statement VI records United Nations activities in the field of technical cooperation. About 65 per cent of all technical cooperation activity during the biennium 1992-1993 was financed by the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), the remainder being financed through technical cooperation trust funds and the regular programme of technical cooperation portion of the United Nations regular budget (section 12). Schedule 6.2 reports details of financial activity in technical cooperation trust funds. Other schedules are available upon request, which detail the utilization of regular budget and UNDP/UNFPA funds made by each office.

26. Total expenditures for technical cooperation activities were $475.9 million for 1992 and 1993 (including $33.9 million provided by the United Nations regular budget), a decrease of almost $152 million, or 24 per cent, from the previous biennium. Virtually all of this decrease represented a reduction in activities funded by UNDP and UNFPA. Figure IV shows technical cooperation expenditures by fund source and by administrative location.

Figure IV



General trust fund activities

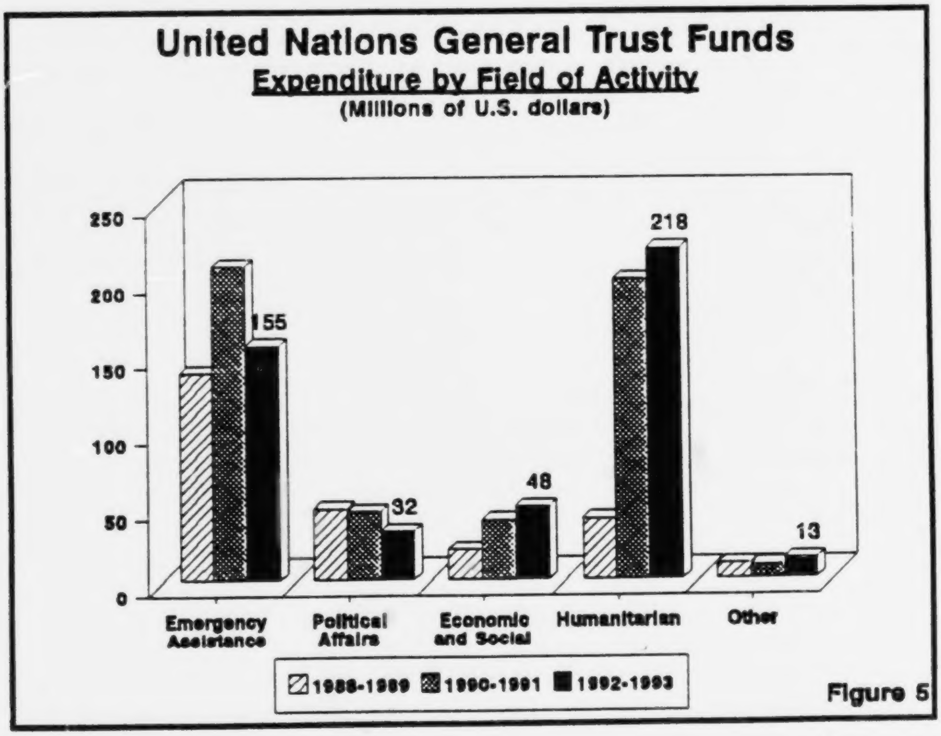
27. A consolidated summary of the 146 general trust funds under the direct responsibility of the Secretary-General is included in statement VII. These trust funds have been established to support or supplement the substantive work programme of the Organization or to contribute to activities of humanitarian or relief assistance. Certain other extrabudgetary activities - the voluntary funds of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the Fund of the United Nations Environment Programme, the United Nations Habitat and Human Settlements Foundation, the United Nations University, the United Nations Institute for Training and Research, the International Trade Centre UNCTAD/GATT and the United Nations International Drug Control Programme - are reported to the General Assembly separately and are not included in the accounts of the United Nations.

28. During the biennium 1992-1993, 30 new individual trust funds were established, and 12 trust funds were closed. One major trust fund, the United Nations Fund for Drug Abuse Control, which was part of the general trust fund totals reported in previous bienniums, was transferred to the United Nations International Drug Control Programme in accordance with General Assembly resolution 46/185 of 20 December 1991.

29. While the number of individual trust funds increased during the biennium, total expenditure for all general trust funds, $465.9 million, was 6.7 per cent lower than the comparable total of $499.6 million for 1990-1991. This decrease was due primarily to a reduction in expenditures in emergency assistance funds, partially offset by increases in expenditures for humanitarian activities. Total income was $566.8 million during the biennium 1992-1993, of which $392.4 million was pledged contributions by Governments.

30. Five large funds accounted for 64 per cent of total expenditures for all general trust funds - the Trust Fund for Disaster Relief ($85 million), the Trust Fund for Somalia - Unified Command ($57 million), the Afghanistan Emergency Trust Fund ($53.2 million), the Trust Fund for the United Nations Guard Contingent ($51.6 million), and the Trust Fund for Humanitarian Relief in Iraq ($50.9 million). Details of these five funds and two other relatively large funds are shown in schedule 7.1.1. Full details on all United Nations general trust funds are available on request. Figure V illustrates trust fund expenditures by field of activity for the last three bienniums.

Figure V



Other special funds

31. Statements VIII to XVII include individual funds established by the United Nations for various special purposes. A description of each of these funds or groups of funds and how they function is included in the notes to the financial statements.

32. Programme support costs are moneys earned by the United Nations for the performance of certain functions related to substantive and administrative support of technical cooperation activities, peace-keeping activities, trust fund activities, and administrative structures such as UNDP and UNICEF. With the continuing growth of extrabudgetary activities it has been necessary to strengthen supporting administrative services. The programme support accounts exist so that the United Nations regular budget does not have to cover undue direct and indirect costs of the various extrabudgetary activities. Statement XII records the activity in the major programme support cost accounts, and schedule 12.1 includes an accounting of programme support for technical cooperation activities by main office location.

33. Overall income for programme support totalled $133 million for the biennium 1992-1993, a 13.4 per cent increase over the previous biennium total of $117.4 million. This net increase represented a significant increase in programme support income from peace-keeping operations, partially offset by a decline in programme support income for technical cooperation activities. The following table summarizes the percentage of income received in the last three bienniums by source of funding.

	1988-1989	1990-1991	1992-1993
		(Percentage)	
Technical cooperation activities	74.2	60.7	40.9
Administrative structures	22.5	24.7	23.4
Peace-keeping operations	-	10.9	30.6
General trust funds	3.3	3.7	5.1
	100.0	100.0	100.0

ANNEX

1. The present annex includes an explanation of the double counting contained in the financial statements, together with supplementary tables and information which the Secretary-General is required to report.

Double counting in the financial statements

2. The United Nations financial statements contain elements of double counting of income and expenditure totalling $753.4 million, which are detailed in the following paragraphs. These amounts have been eliminated from the income and expenditure figures shown in the total column of the all funds summary (annex A).

(a) Expenditures relating to the regular programme of technical cooperation, amounting to $33.9 million, are included in statement I (United Nations General Fund) and in statement VI (Technical cooperation activities).

(b) The special accounts for programme support costs (statement XII) derive their income in part from levies made on other United Nations funds. Statement VI (Technical cooperation activities) includes $48.5 million, statement VII (General trust funds) $11.2 million, statement XVIII and annex A-1 (Peace-keeping operations) $39.8 million and statement XVI (Funds held-in-trust) $0.7 million as expenditure for the amounts transferred to the special accounts for programme support costs, which includes these totals as income.

(c) The United Nations Escrow Account (statement VIII) includes as expenditure amounts transferred to the United Nations Compensation Commission (statement IX) of $38.4 million, to the Special Account for activities approved under Security Council resolutions 687 and 706 (statement X) of $51.5 million and to the Trust Fund for Humanitarian Relief in Iraq (schedule 7.1.1.) of $93.5 million. These amounts are reported as income in the respective statements.

(d) Expenditures in statement I (United Nations General Fund) and in statement XVIII and annex A-1 (Peace-keeping operations) include $380.7 million and $54.8 million, respectively, for staff assessment charged to these budgets, which are shown as income in statement XV (Tax Equalization Fund).

(e) Expenditures in statement I (United Nations General Fund) include $0.4 million shown as income in statement XVI (Funds held-in-trust).

Cash and investments

3. The cash and investments figures shown in the financial statements represent operational cash at Headquarters and at offices and projects away from Headquarters as well as interest-bearing bank deposits and other investments. The detailed breakdown is shown in millions of United States dollars in the following table:

	Operational cash balances	Interest-bearing accounts	Other investments	Total
General Fund,				
Special Account and Working Capital Fund	7.7	17.0	-	24.7
Peace-keeping operations	34.2	398.7	-	423.9
General trust funds	3.6	273.7	0.8	279.1
Technical cooperation activities	5.3	81.9	-	87.2
Other special purpose funds	8.8	269.6	10.4	288.8

Contributions to the regular budget received in currencies other than United States dollars

4. As in previous bienniums, the Secretary-General was empowered by the General Assembly (resolution 46/221 of 20 December 1991) to accept a portion of the assessed contributions of Member States in currencies other than United States dollars. Based on the United Nations actual requirements for various currencies, the United States dollar equivalents of the following payments in such currencies were accepted in respect of the bienniums 1990-1991 and 1992-1993:

		1990-1991	1992-1993
Afghanistan	afghanis	-	93 125
Barbados	dollars	85 609	200 533
Bulgaria	leva	153 837	-
Burundi	francs	235 816	-
Central African Republic	CFA francs	-	84 615
Dominican Republic	pesos	-	246 600
Egypt	pounds	1 218 537	1 334 264
Ethiopia	birr	171 216	200 533
Gambia	dalasis	-	213 541
Guyana	dollars	-	288 073
India	rupees	317 047	335 701
Iraq	dinars	1 819 768	1 514 858
Israel	new shekels	2 909 342	3 775 719
Kenya	shillings	-	193 679
Morocco	dirhams	-	586 725
Pakistan	rupees	1 105 505	1 203 195
Paraguay	guranís	-	391 064
Portugal	escudos	98 638	-
Russian Federation	roubles	2 518 812	-
Trinidad and Tobago	dollars	-	177 620
Zambia	kwacha	-	248 242
Total		10 634 127	11 088 087

Write-off of losses of cash and receivables

5. In accordance with financial rule 110.14, the Controller or, where required, the Secretary-General, after full investigation, has approved write-offs for the biennium 1992-1993 totalling $1,073,684. The write-offs for the biennium 1990-1991 amounted to $230,392. In each case it was determined in the light of the facts known at the time that (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations; (b) every effort had been made to collect the amounts due; and (c) further collection efforts would be fruitless. A breakdown of these write-offs by fund type is shown in millions of United States dollars in the following table:

	1990-1991	1992-1993
United Nations General Fund	122 664	1 073 684
Technical cooperation activities	13 908	-
General trust funds	91 908	-
Programme support costs	1 912	-
Total	230 392	1 073 684

Write-off of losses of property

6. Property losses at Headquarters and offices away from Headquarters amounting to $1,567,930 (based on their original costs) were written off in accordance with financial rule 110.15 during the biennium 1992-1993. These write-offs brought the recorded balances of the properties to the same levels as those shown in the property records for the actual quantities on hand. The details of the amounts written off were reported to the Board of Auditors in accordance with the provisions of financial rule 110.10 (b).

Ex gratia payments

7. Eleven *ex gratia* payments, totalling $160,750, were made in accordance with financial regulation 10.3 during the biennium 1992-1993. Details of these payments were provided to the Board of Auditors.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. The Board of Auditors has audited the financial statements of the United Nations, including the trust funds and special accounts administered by and for the United Nations for the biennium ended 31 December 1993 in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plans and performs the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit included a general review of financial systems and internal controls, and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at United Nations Headquarters in New York and at the following United Nations Offices away from Headquarters: Addis Ababa, Amman, Bangkok, Geneva, Mexico City, Rome, Santiago, Santo Domingo, The Hague and Vienna. Technical cooperation activities in Burkina Faso, India and the Niger were also reviewed.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews, under article 12.5 of the United Nations Financial Regulations. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of the United Nations, including those of procurement of goods and services and the integrated management information system which were carried out by the Board on an organization-wide basis.

5. The Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain an ongoing dialogue with the Administration on audit issues. Also, the Board met with the Advisory Committee on Administrative and Budgetary Questions and participated in the deliberations of the Panel of External Auditors. Further, the Board of Auditors also maintained continuing liaison with the Joint Inspection Unit and worked in close cooperation and coordination with the Internal Audit Division and later the Office for Inspections and Investigations.

6. A summary of main findings and recommendations is reported in paragraphs 9 to 59. The detailed findings of the audit are reported in paragraphs 60 to 272.

7. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to the Administration. The Administration has confirmed the facts on which the Board's observations and conclusions are based and provided explanations and answers to the Board's queries. The report is divided in two parts covering the audit of financial statements and management issues, respectively.

Follow-up on actions taken on previous audit recommendations

8. Pursuant to paragraph 2 of General Assembly resolution 48/216 B of 23 December 1993, the Board has reviewed the measures taken to implement its prior recommendations. The Administration has implemented or initiated actions to implement the recommendations made by the Board in its report on the period ended 31 December 1991. 1/ Details of the actions taken and the comments of the Board are set out in the annex to the present report.

Summary of recommendations

9. The Board recommends that the following actions, presented in order of priority, should be taken:

Financial statements

(a) A review of the presentation of statements of changes in the financial position may be undertaken by the working party on Financial Statements to be convened under the auspices of the Consultative Committee on Administrative Questions (Financial and Budgetary Questions), with a view to making recommendations both on their format and on the types of funds or consolidated entities for which they should be prepared (see para. 89);

(b) Endowment funds from donors for financing trust fund activities should be distinctly shown in the combined statement of assets and liabilities of trust funds, and such funds should be invested on a long-term basis (see para. 84);

Write-off of amounts receivable

(c) If it is the intention that the powers of the Secretary-General to write off the amounts receivable in excess of $10,000 in each case should be delegated, financial rule 110.14 should be suitably amended (see paras. 94 and 95);

Budgetary control

(d) In view of a number of allotments in excess of appropriations and expenditures in excess of allotments as well as an unprecedented excess of expenditures over budgetary allocations at programme level during the biennium 1992-1993, the effectiveness of the new system of allotments and procedure for review of expenditures should be assessed and further steps taken to achieve effective budgetary control (see para. 66);

(e) While the Board is pleased to note that its recommendation for the preparation of detailed cost plans for trust fund projects establishing a nexus between the financial inputs and the physical outputs has already been implemented, the Board recommends that there should also be effective monitoring of expenditure and of the project performance (see paras. 69 and 71);

(f) There should be tighter cost control in providing programme support and other services, and the recovery of costs should be on a more realistic

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1/ *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5* (A 7/5), vol. I, sect. II.

basis so that, as far as possible, the programme support income and expenditure match from year to year (see para. 77);

(g) While the Board notes with satisfaction that substantive officers have now been asked to provide more detailed justifications and workload statistics in their request for funds from the special accounts for programme support costs, the Board recommends that the feasibility of establishing work norms for the purpose of authorizing extrabudgetary staff should be considered and that in future there should be better control over staffing from extrabudgetary funds (see paras. 82 and 83);

Cash management

(h) The Board welcomes the attempts to maximize the interest earnings on idle cash resources, in response to its comments. The Board would expect the introduction of the cash concentration system and development of other liquid investment alternatives well before the end of 1994 and the arrangements for long-term investment of funds as soon as possible, thereafter (see para. 104);

Integrated Management Information System

(i) In order to contribute to strengthening the implementation of the Integrated Management Information System (IMIS) and making it a success, besides strengthening of the project team, the following are recommended:

(i) Responsibilities for implementing IMIS should be clearly spelt out and notified to all concerned including the heads of user departments;

(ii) The Steering Committee should establish detailed targets for all key responsibility centres for the project, especially in the user departments, and monitor progress regularly;

(iii) Schedules for implementing IMIS in offices away from Headquarters should also be drawn up. Several preparatory activities that have large lead times, such as the technical skill upgrading, should be prioritized and started in a phased manner;

(iv) Resources required for implementing IMIS should be reassessed. This assessment must be made, to the extent practicable, release-wise and separately for United Nations Headquarters and offices away from Headquarters. If the Administration is unable to find the resources necessary to implement the project completely, it would be desirable to make a success of Releases 1 to 3, by utilizing available funds to provide the requisite implementation support which had not been budgeted for; Releases 4 and 5 could be taken up later, depending on the availability of resources (see para. 112);

(j) A formal risk analysis should be conducted using a standard methodology and a risk-management plan based on the results of such analysis should be formulated (see para. 120);

(k) The system of verification of data entered into IMIS either manually or by automated conversion from existing systems, should be strengthened (see para. 125);

Procurement

(l) To promote the cost-effective procurement of goods and services, the Board recommends that:

(i) The number and extent of exceptions to bidding should be subject to regular monitoring and review;

(ii) For major procurements, contracting should be by open tender rather than by limited invitation to tender;

(iii) Suppliers rosters should be updated and reviewed regularly to reflect the performance, technical competence and financial stability of the suppliers;

(iv) The circumstance where the use of advertising may be appropriate should be defined particularly in the case of technical cooperation activities;

(v) Action should be taken to improve the quality of procurement planning;

(vi) The United Nations should consider introducing a formal programme of training in procurement and to recruiting, at a senior level, appropriate expertise from outside;

(vii) The United Nations should develop appropriate performance measures for procurement activities;

(viii) The requirements of goods and services for the duration of a proposed systems contract should be assessed in advance and the consolidated requirement projected to the bidders so as to derive the maximum price advantage (see paras. 148, 155, 157 and 159);

Technical cooperation activities

(m) Technical cooperation projects need to be tailored more closely to the management environment in which they will operate, and the measurability of project objectives should be enhanced (see paras. 184 and 186);

(n) There needs to be more proactive management of technical cooperation projects especially given the decline in the use of Chief Technical Advisers and the pressure to justify support costs. This should involve clearer accountability for implementing projects to time and budget (see paras. 201 and 203);

(o) There needs to be a greater overview of the success of the technical cooperation programme and feedback of key findings into future design and management (see para. 204);

Conference services

(p) In view of the potential for economy in conference services, particularly in regard to translation, the following steps should be taken as early as possible:

(i) Temporary assistance, especially non-local, for translation work, being very costly, should be reduced to the minimum;

(ii) The field of choice of institutional or corporate entities for the translation work should be wider;

(iii) Workload standards should be reviewed and revised upwards consistent with the increase in productivity expected from the introduction of information technology in conference servicing and the resultant savings quantified;

(iv) In addition to ensuring reduction of both the volume of documentation and the delays in their submission, other options for cost-saving should be considered and implemented for managing conference services without undue overtime payments;

(v) The implementation and management of the Technological Innovations Programme, which is expected to increase the efficiency, quality and cost-effectiveness of Conference Services, should be strengthened (see paras. 210, 211, 214 and 215);

Publishing services

(q) To effect possible economy in publishing services, the study of costs and review of pricing policy for United Nations publications should be completed, a system to quantify the wastage and spoilage of paper in printing and to identify the areas of excessive paper consumption introduced, and follow-up action taken. Further, excessive printing of publications for sale should be avoided (see paras. 223, 226 and 229);

Personnel management and staff costs

(r) Recruitments should be processed in a timely manner and the recruitment manual as well as detailed guidelines envisaged in the programme budget for 1992-1993 should be prepared and issued as early as possible (see paras. 232 and 233);

(s) Pending formulation of a long-term plan, some aspects of career development for various categories of staff should be built into the placement, promotion, training, and so on, and there should be a periodic assessment of the results achieved (see para. 237).

Summary of findings

Overall results

10. The Board's examination revealed no weaknesses or errors, considered material to the accuracy or completeness of the financial statements as a whole. Accordingly, the Board has given an unqualified opinion on the United Nations financial statements for the financial period ended 31 December 1993.

Budgetary control

11. There was expenditure in excess of budgetary allocations in regard to the General Fund in 90 out of 334 subprogrammes relating to 26 sections. Such large-scale excesses were unprecedented (see paras. 62 and 63).

12. There were a number of instances of allotments in excess of appropriations and expenditures in excess of or without allotments (see paras. 64 and 65).

13. There was also lack of effective budgetary control in regard to trust funds. Further, detailed cost plans were not submitted to enable financial and physical monitoring and control of the trust fund projects (see paras. 68-70).

Programme support costs

14. Owing to either excess expenditure or lesser recoveries, the operation of three accounts under "Special accounts for programme support costs" resulted in deficits totalling $12 million during the biennium 1992-1993. One of these accounts was in deficit successively during the last three bienniums (see para. 72).

15. The present practice of seeking reimbursement of programme support costs is based on historical data and this has resulted in an under-recovery of expenditure (see paras. 73-78).

16. The budgets for the programme support costs are not based on the estimated expenditure related to the extrabudgetary activities during a biennium and there are no criteria for authorizing extrabudgetary posts (see paras. 79-82).

General trust funds

17. Endowments of $2 million from donors to finance two general trust fund activities were not invested on long-term basis, nor were the endowments distinctly shown in the combined statement of assets and liabilities of the trust funds in statement VII (see para. 84).

Non-expendable property

18. The value of cumulative inventory of non-expendable property, indicated in note 2 (d) to the financial statements, is not reliable. For example, the value ($27.4 million) of the United Nations Headquarters property (other than EDP and telecommunications) disclosed was the estimated cost as at September 1990 and a physical inventory count was not taken since 1987 (see paras. 87 and 88).

Liquidity position

19. Cash and investments relating to United Nations General Fund, Working Capital Fund and Special Account have decreased to $24.7 million as at 31 December 1993 from $95.1 million as at 31 December 1991. The current cash holdings are not adequate to meet the immediate liabilities (see paras. 89 and 90).

Write-off of losses

20. Contrary to the financial rule 110.14 which vests the power with the Secretary-General, the write-off of amounts receivable each in excess of $10,000, totalling $582,879 was approved by the Acting Under-Secretary-General for Administration and Management, in December 1993 (see paras. 94 and 95).

Cash management

21. There is a proliferation of bank accounts and surplus cash balances are held in them earning low rates of interest (see paras. 98-102).

22. No part of the surplus cash has been invested on long-term basis (see paras. 103 and 104).

Integrated Management Information System

23. The implementation of IMIS has been seriously delayed. Although the implementation was to be completed by January 1994, only one out of five releases has been implemented so far. The organizational structure needed for its timely and successful implementation was not created. IMIS remained largely a development project with no detailed planning for implementation. The resources required for such a major project have been considerably underestimated (see paras. 105-112).

24. No instructions have been issued regarding standardization to ensure that future acquisitions/development of systems and software do not cause problems of integration with IMIS (see paras. 114-116).

25. There is no information systems security policy statement to provide a framework for the detailed security programme. No detailed risk analysis using any formal methodology has been done while developing IMIS to adopt cost-effective countermeasures. There are deficiencies in regard to the security aspects of the system (see paras. 117-122).

26. Implementation of Release 1 of IMIS has suffered from lack of coordination, difficulty in conversion of data from existing systems, inadequate validation checks during data input, and so on. There is no assurance that the data fed into IMIS in Release 1 was complete and accurate (see paras. 123-128).

27. The offices away from Headquarters are not well prepared for the implementation of IMIS (see paras. 129-133).

Procurement

28. On a case-by-case basis procurement actions, exempted from competitive bidding were justified fully in compliance with the terms of the Financial Regulations and Rules. However, the general level of exemptions, particularly on technical cooperation, remains disturbingly high (see paras. 138 and 139).

29. In respect of procurement actions let through competitive bidding, the use of a relatively narrow range of suppliers, often suggested by requisitioners, together with the limited extent of bidding, creates an environment where it is unlikely that the United Nations is achieving the best value for the money (see paras. 140-146).

30. The United Nations maintains extensive rosters of suppliers but the Board found these are little used and there is no systematic vetting or approval of the suppliers. There is no effective monitoring and evaluation of supplier performance (see para. 144).

31. The United Nations could plan its procurements more effectively to achieve bulk discounts (see para. 149).

32. A test check of procurement of microcomputers indicated that there was no proper planning resulting in piecemeal purchases, which was not cost effective (see paras. 152 and 153).

33. The procurement of stationery and other office supplies, and printing paper was not cost-effective (see paras. 160-162).

34. There is no formal programme of staff training in procurement (see paras. 156 and 157).

35. The United Nations has few performance measures for procurement activity (see para. 158).

36. In the Economic Commission for Africa (ECA), there was no procurement plan. The Board noted a number of uneconomical, unnecessary and unplanned purchases (see paras. 166-172).

37. In the Economic and Social Commission for Asia and the Pacific (ESCAP), there were repeated purchases of the same products; in one case, there were 175 purchase orders during a nine-month period (see para. 173).

Technical cooperation activities

38. The Programme Support Account for Technical Cooperation Activities (schedule 12.1) had a deficit of $11.6 million in 1992-1993. This was the result of a sharp decline in support cost revenue from the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA) (see paras. 178-182).

39. As a consequence of falling revenue, the Department for Development Support and Management Services had to cut its staffing levels in early 1994 (see para. 178).

40. The Board found that few of the project documents prepared by the Department and the United Nations Conference on Trade and Development (UNCTAD) contained measurable objectives in either quantifiable or qualitative terms (see paras. 184 and 207).

41. The Board found that most technical cooperation projects executed by the Department and UNCTAD are delivered later than planned and have significant cost increases compared to the original budgets (see paras. 189-195 and 207).

Conference services

42. There is extensive reliance on non-local temporary assistance staff for translation, which is three times costlier than the use of regular staff or contractual services (see paras. 208-210).

43. The procedure adopted for contracting translation work does not elicit wide participation (see paras. 211 and 212).

44. The implementation of some projects of the Technological Innovations Programme, which is intended to improve the efficiency, quality and cost-effectiveness of conference services, is behind schedule (see paras. 213 and 214).

45. Enhanced productivity is expected from the introduction of information technology in conference servicing. Workload standards have not yet been revised (see para. 215).

Publications

46. At present there is no system for calculating the production and distribution costs, both direct and indirect, of publications. Thus there is no mechanism for fixing prices in a manner that will ensure that costs are recouped in accordance with the new pricing policy for United Nations publications for sale (see paras. 220-223).

47. Although reduction of production costs was an objective both in the medium-term plan for 1992-1997 and the programme budget for 1992-1993, there was no effective monitoring and control of the wastage/spoilage of paper in the in-house printing process, which is admittedly higher than the industry averages (see paras. 224-226).

48. There appeared to be considerable over-production of publications. Large quantities of publications for sale were disposed of for recycling during 1992. In respect of 7 out of 66 titles test-checked, the disposal rate was found to be more than 50 per cent. In one case, 40 per cent of the copies were disposed of within six months of publication (see paras. 227-230).

Personnel management and staff costs

49. The implementation of the retrenchment policy of 1989 mandated by the General Assembly has not been fully effected so far. As many as 49 staff members were holding supernumerary posts and they were paid $6 million (up to 31 October 1992) without specific authorization of the General Assembly (see para. 231).

50. There were delays ranging up to 27 months in filling vacant posts owing to the time taken in recruitment and placement of staff (see paras. 232 and 233).

51. A large number of staff members who had attained the age of retirement were continued in service for periods ranging up to 24 months on various grounds, including personal reasons, not conforming to the current guidelines (see paras. 234-236).

52. There has been little progress in the introduction of a career development system, the importance of which was recognized as far back as 1978, and none of the activities specifically planned for 1992-1993 was implemented (see para. 237).

53. There were deficiencies in the hiring of consultants, such as absence of a consolidated roster for selection, violation of the limit to the duration of hiring, reliance on consultants even for regular work, payments not being linked to specific phases of work and payments in foreign currency where it was not necessary. These were noticed mostly in the regional commissions. Further, the irregularity of commencement of work by consultants without signing of special service agreements, persisted (see paras. 238-245).

54. A scheme of lump-sum travel grant, introduced at Headquarters in 1991 on an experimental basis, has been continued and extended to other duty stations, up to 31 December 1994, without any review, and no guidelines were issued for monitoring the journeys undertaken by the staff members availing themselves of the option for the lump-sum (see paras. 246-249).

55. There were repeated extensions of special post allowance for long periods without reference to the Review Committee which initially approved it for a limited period (see para. 250).

56. The overtime and night differential payments from the General Fund during the past two bienniums were quite high. The payments increased from $16 million in 1988-1989 to $23 million in 1990-1991 (44 per cent) and further to $28 million in 1992-1993 (22 per cent) (see paras. 251-257).

57. The overtime payments far exceeded the budget provisions, in regard to conference services. The excess was 66 per cent during 1992-1993 (see paras. 216-219).

58. The staffing table controls were not fully effective. There were several discrepancies which remained to be investigated (see paras. 258 and 259).

Revenue-producing activities

59. There were serious deficiencies in the accounting and control procedures in regard to some of the revenue-producing activities (see paras. 260-264).

Part I. Financial statements

United Nations system accounting standards

60. In paragraph 2 of its resolution 48/216 C of 23 December 1993, the General Assembly took note of the United Nations system accounting standards contained in the annex to the report of the Secretary-General (A/48/530), and requested the Secretary-General and the executive heads of United Nations organizations to take those standards into account in the preparation of their financial statements for the period ending 31 December 1993. The Board reviewed the United Nations compliance with the common accounting standards and found that the standards had been generally applied for 1992-1993. However, in a number of cases further consideration will be needed in 1994-1995 to bring the statements to full compliance. These include the treatment of land and buildings and currency issues.

Budgetary control

General Fund

61. In its resolution 47/211 of 23 December 1992, the General Assembly called for strengthening of budgetary control in order to avoid overexpenditure of approved budgets and allotments.

62. At a global level, total expenditure of $2,375 million was within the approved budget of $2,411 million. However, as disclosed in schedule 1.1, at the end of the biennium 1992-1993 there was expenditure in excess of budgetary allocations in 90 out of 334 programmes (27 per cent) relating to 26 budget sections. The excess expenditure ranged from a low of $100 to a high of $5,794,600. Viewed in the context of the revised appropriation authorized by the General Assembly towards the end of the biennium (23 December 1993), this order of overexpenditure within a large number of sections, which is perhaps unprecedented, indicates deficiencies in budgetary control.

63. Although the budget and financial statements provide the estimates/expenditures by "programmes", allotments are issued and expenditures are monitored at the "responsibility centre" level, which does not correspond to the programme. However, the Administration pointed out that the excess expenditure was more than $100,000 only in 17 out of 90 cases, and that most of these arose in the areas of salaries and common staff costs, where budgeting is done on the basis of overall estimates.

64. The Board, in the course of its audits for the biennium, has pointed out to the Administration a number of instances of allotments in excess of appropriations and expenditure in excess of or without allotments. Finally, a review of the budget performance report for the period ended 31 December 1993 revealed that in 70 out of 183 responsibility centres (39 per cent) there was expenditure in excess of allotments. The excess expenditure ranged up to more than 100 per cent. In three responsibility centres, expenditure was incurred without any allotment.

65. As regards excess allotments, the Administration informed the Board that a system had been established whereby the issuance of allotments was accompanied by a report which indicated, by section, the amounts appropriated by the General Assembly, the level of allotments previously issued and the level of allotments

proposed to be issued. This would ensure that no allotments were issued which were in excess of appropriations.

66. In regard to the expenditure in excess of allotments, it appeared to the Board that the monthly review of the expenditure reports was not effective enough. The Administration stated that, in order to improve the position from 1994-1995, steps have been taken to strengthen the review of monthly expenditures. A written procedure has been established and given to all budget officers. This is expected to ensure that expenditures are analysed on a regular and systematic basis and that in cases where the allotment may prove insufficient, necessary action is taken before expenditures in excess of allotments are incurred.

67. The Board recommends that the efficacy of the new system of allotments and procedure for review of expenditures should be assessed and further steps taken to achieve effective budgetary control.

Trust funds

68. The Board noticed also a lack of effective budgetary control in regard to trust funds. The Board was informed that steps would be taken to ensure a more rigorous and systematic monitoring in 1994.

69. In seven cases of allotments relating to 13 general trust funds test-checked, the Board noted that allotment advices were issued although detailed cost plans were not submitted. The requests for allotments merely indicated a broad breakdown according to the objects of proposed expenditure. These did not give any further details of the proposed projects/activities and the physical targets to be achieved. The cost plans would thus help only the financial monitoring and not project performance evaluation. The Board recommended and the Administration agreed that the cost plans should include a clear indication of the relationship between the proposed expenditures and the activities included in the biennial programme budget, as well as a clear indication of the output/services to be provided.

70. In respect of technical cooperation trust funds, excluding those funded by UNDP and UNFPA, the Board found that in global terms the programmes were underspent. However, at the project level, 25 per cent of projects funded from such trust funds were overspent to a total of $1 million, or 2 per cent of the available budget for 1993.

71. The Board would like effective monitoring of expenditures and project performance instituted.

Special accounts for programme support costs

Deficits

72. The special accounts for programme support costs (statement XII) indicate that during the biennium 1992-1993 there was excess of expenditure over income on three accounts, totalling in aggregate to $12 million. The account for the support of extrabudgetary administrative structures, New York, has successively recorded excess expenditure for the last three bienniums. The results of a test-check of the income for the special accounts are set out below.

73. The United Nations renders support services to other United Nations organizations located in New York, Geneva and Vienna and is reimbursed by those organizations for the costs of such services. The reimbursements are sought on the basis of prescribed percentages applied to the cost of the departmental unit providing the service.

74. The present practice of seeking reimbursements involves the calculation of the workload factors based on the actual services rendered to a particular organization. However, the workload factors are based on information which is three to four years behind the period to which the reimbursements relate. The organizations receiving services are invoiced for their portion (the workload factors) of the estimated cost of providing the services. Except for language training and computer services, both of which are adjusted for actuals at the end of the year, reimbursements sought are not adjusted either for the workload factors or for actual costs of the units, relevant to the particular year to which the reimbursements relate.

75. For the year 1991 alone, United Nations Headquarters appeared to have under-recovered $2.59 million from UNDP, the United Nations Children's Fund (UNICEF) and UNFPA for the services rendered to them. This estimated under-recovery has been calculated by applying the 1989 workload factors (year immediately prior to the biennium 1990-1991) to the actual costs in 1991 of the units providing these services, whereas the actual reimbursements had been claimed on the workload factors of 1987 applied to the estimated cost of the units.

76. The Board was informed that those organizations were of the view that they had overpaid. However, the Administration agreed that in future the latest position possible will be used for computing reimbursements and the possibility of retroactive adjustments would be explored in the forthcoming negotiations with UNDP and others.

77. The Board recommends that there should be effective cost control in providing programme support and other services, and that the recovery of costs should be on a more realistic basis so that the programme support income and expenditure match, from year to year, as far as possible.

78. The deficit of $11.6 million on the programme support cost account for technical cooperation activities is discussed further in paragraphs 178 to 182.

Estimate of support costs

79. Each implementing office is required to prepare an annual budget proposal for the use of programme support income which is expected to be earned. This budget forms the basis on which allotments are issued by the Budget Division.

80. However, the prevailing practice is that the budget proposals are submitted by the implementing offices on the basis of the fund balances available, the programme support income earned during the previous year and the actual expenditures incurred during that year. Estimates of programme support income to be earned during the year to which the budget applies are not being made. The budget proposals are a mere consolidation of requirements under various objects of expenditure without any justification in terms of anticipated workload.

81. The budget for programme support income is thus being approved and allotments issued not on the basis of actual level of programme support activity

envisaged during the year. There is thus a mismatch between the budget requested and authorized, and the actual level of programme activity required during the year. It was also noticed that no criterion was being followed for authorizing extrabudgetary posts.

82. When the Board made these comments mainly in relation to trust fund activities, the Board was informed that the prevailing practice had been dictated by practical consideration as the voluntary contributions to the trust funds were not made in a predictable and regular manner, and that substantive offices had been requested to provide more detailed justifications and workload statistics in support of request for funds.

83. The Board recommends that the feasibility of establishing work norms for the purpose of authorizing extrabudgetary staff should be considered and that in future there should be effective control over staffing from extrabudgetary funds.

General trust funds

Endowment funds

84. Two trust funds, the Trust Fund for Public Awareness on Disarmament Issues and the Sasakwa-UNDRO Disaster Prevention Award Endowment Fund, were established through two endowment payments of $1 million each. According to the terms establishing these trust funds, only the interest earned on the endowment payments was to be utilized. The Board, noted that, although this is indicated in a footnote to schedule 7.1, the endowments have not been shown distinctly in statement VII. Further, the endowment payments have not been invested on a long-term basis. The Board recommended that in future such funds should be distinctly shown in the combined statement of assets and liabilities and invested on a long-term basis. The Administration indicated that a footnote reference will be included in statement VII and that longer-term investments of the funds will be considered.

United Nations Crime Prevention and Criminal Justice Fund

85. In its report on the biennium 1990-1991, 2/ the Board noted serious deficiencies in the accounts systems of the United Nations Interregional Crime and Justice Research Institute (UNICRI). UNICRI continued to fail to maintain proper financial records and reports. During the current biennium, responsibility for administrative support for the Institute passed to the United Nations Office at Vienna; training in the United Nations financial and accounting procedures was provided to certain staff members, and some improvements made to the system for monitoring expenditure. However, the value of those initiatives was reduced because of staff turnover within the Institute. It remained the case that the Institute was unable to reconcile its financial records with information from United Nations ledgers. Those weaknesses have allowed significant errors in the financial records to remain uncorrected. In addition, weaknesses in internal procedures allowed the Institute to incur expenditures on funded projects well in advance of receipt of donor contributions, and to make some payments which did not accord with United Nations regulations.

2/ Ibid., paras. 87 and 88.

86. The Board welcomes the steps recently taken to strengthen the management of the Institute, and to recruit a financially qualified staff member to deal with the identified weaknesses in budgetary and financial procedures. The Board also notes the improvements already made to authorization procedures within the Institute, and the action taken to recover payments made which did not conform to United Nations regulations. The Board urges the United Nations Office at Vienna to review progress made well before the end of the current biennium, in the light of the comments made by the Board.

Non-expendable property

87. As per note 2 (d), the value of the cumulative inventory of non-expendable property was $201.7 million. The Board could not get adequate assurance about the reliability of this figure. At Headquarters an accurate and complete physical inventory count of property has not been taken since 1987. In the United Nations Office at Vienna, no independent inventory check has been carried out since 1989. At Headquarters the physical inventory of 1987 was used over the years in the valuation of non-expendable property. However, the Board noticed that the value of $27.4 million disclosed was the estimated cost as at 30 September 1990. This indicated that the memorandum control account for non-expendable property was not updated with the acquisitions and disposals made thereafter. The Board was informed that the responsibility for receiving and maintaining inventory would be transferred to the executive offices of the various departments which would conduct a comprehensive physical inventory count, in phases, and that action has been initiated.

88. The Board has commented regularly on weaknesses on the internal control procedures for safeguarding the assets of the United Nations. It is the view of the Board that this issue should now be reviewed as a matter of priority.

Liquidity position

89. In paragraph 21 of its resolution 47/211, the General Assembly requested the Secretary-General and the executive heads of United Nations organizations to ensure that future presentations of liquidity positions are made in the context of the common accounting standards. As in the past, changes in the financial position for the biennium in respect of the United Nations General Fund, Working Capital Fund and Special Account are indicated (annex B). In addition, a summary of all funds, showing income and expenditure, assets and liabilities, is provided (annex A). The Board recommends that the Working Party on Financial Statements, to be convened under the auspices of the Consultative Committee on Administrative Questions (Financial and Budgetary Questions), review the presentation of statements of changes in financial position with a view to making recommendations both on their format and on the types of funds or consolidated entities for which they should be prepared.

90. The Board's analysis of the liquidity position as at 31 December 1993 in respect of the United Nations General Fund, Working Capital Fund and Special Account showed that although there was an increase of $4.5 million in the net current assets, there was a decrease of $70.4 million in cash and investments from $95.1 million as at 31 December 1991. To meet the current liabilities there is continued reliance on other funds. Most notably, a liability to transfer $82.6 million to the Peace-keeping Reserve Fund, decided in pursuance of General Assembly resolution 47/217, could not be discharged for want of sufficient cash resources.

Write-off of losses of cash, receivables and property

91. In line with financial rule 111.10 (b), the Board was provided with details of cash, stores and other assets written off during the biennium 1992-1993. This included losses of cash and receivables amounting to $1,073,684 for the United Nations General Fund and related activities written off in accordance with financial rule 110.14; additionally, a loss of cash of $2,400 relating to a trust fund was reported. Property totalling $946,361 (based on their original costs), was also written off in accordance with financial rule 110.15. This does not include the write-off relating to peace-keeping operations.

92. The write-off of losses of property were owing to damage (total loss by vehicle accident, fire, storm, etc.) and shortage (including inventory discrepancy, loss, theft, etc.) reported to the Headquarters Property Survey Board by the various offices, as follows:

	(United States dollars)
Department of Technical Cooperation for Development projects	123 557
United Nations Office at Geneva	6 378
ESCAP	1 294
UNTSO	27 240
United Nations Office of the Secretary-General in Iran-Iraq	1 632
Department for Development Support and Management Services (formerly Division for Economic and Social Information)	737 970
Gift Centre	46 290
Total	946 361

93. Excluding peace-keeping, property losses in 1992-1993 were more than double the 1990-1991 level. The main reason for this was the write-off of the total inventories of three Department for Development Support and Management Services country offices because of civil wars.

94. As per financial rule 110.14, the write-off of amounts in excess of $10,000 relating to losses of cash and book value of accounts receivables and notes receivables deemed to be irrecoverable shall require the approval of the Secretary-General. However, the Board noticed that in December 1993, the write-off of amounts receivable in excess of $10,000 were approved by the Acting Under-Secretary-General. The total amount involved was $582,879.

95. The Administration stated that in February 1992 the Under-Secretary-General for Legal Affairs had opined that, pursuant to financial rule 101.1, the Under-Secretary-General for Administration and Management was responsible for the administration of Financial Rules on behalf of the Secretary-General and, consequently, the Under-Secretary-General for Administration and Management

exercised powers of write-off under rule 110.14. The Board, nevertheless, feels that the relevant rule should be amended if the intention of the Secretary-General is to delegate fully the power of write-off.

Ex gratia payments

96. The Administration advised the Board that, in line with financial rule 110.13, 11 ex gratia payments amounting to $160,751 were made during the biennium 1992-1993.

Part II. Management issues

Cash management

97. The Board of Auditors reviewed the management of cash and investments by United Nations Headquarters and the United Nations Office at Geneva.

Excessive cash balances

98. At Headquarters, the Board found that large cash balances were held in 51 bank accounts, which were earning interest only at the rate of 0.25 per cent per annum. From July to December 1993, the average daily cash balance was $49.2 million, within a range of $5.6 to $148.3 million.

99. Even if half the average balance, that is, $24.6 million, had been invested in term deposits at the rate of 3 per cent and above instead of 0.25 per cent per annum, it would have yielded an additional interest income of $687,500 per annum.

100. In respect of both Headquarters and Geneva, the Board recommended that there should be a regular review of the number of current and investment accounts. If it is ensured that the number of accounts operated is kept to a minimum, the cash arrangement will be made more efficient by reducing the administrative cost of the Treasury function, reducing the level of bank charges and providing more scope for increasing the interest earned on available cash balances. As a follow-up of the Board's comments, the Treasury has initiated steps to address the problem through a cash concentration system. A comprehensive and detailed request for proposals has been issued to 20 banks, and detailed responses have been received. The Board was informed that it would take approximately three months to evaluate the different systems offered, and choose the best one or two of them for implementation beginning in late 1994. The Board noted that during 1992-1993, the number of bank accounts operated by the United Nations Office at Geneva was reduced by a quarter from 60 to 44.

Call accounts

101. A test check of the call accounts at Headquarters revealed that at the end of every month from June to December 1993, the balances in the two banks taken together were a minimum of $134 million and a maximum of $225 million. The balances in these banks were earning interest at the rate of 2.88/2.50 per cent per annum. A test check of the debit and credit position revealed that there was only a maximum of $73.5 million of excess debit over credit between July and December 1993.

102. Thus, the money in call accounts was more than sufficient to meet the immediate requirements. The surplus cash ranging from $60 million to $150 million could thus have been invested in term deposits at a higher rate of interest which would raise additional income of at least $260,000. The Board was informed that one of the primary functions of the Senior Investment Officer who joined the Treasury at the end of May 1994 would be to develop other liquid investment alternatives for the United Nations to reduce its dependence on call accounts.

Short-term investments

103. The Board noted that paragraph 2 of the Policy on United Nations Investments provided for long-term investments with the approval of the Investment Committee. However, no proposal for investing the surplus balances in long-term deposits had been submitted to the Committee during 1992-1993. Even if some portion of the amount invested in short-term deposits is invested in longer-term deposits it will earn a significantly higher rate of interest without prejudicing the ability of the United Nations to meet its commitments. The Board was informed that it would remain necessary to invest the large bulk of United Nations funds in short-term maturities of less than one year because each individual fund must have adequate liquidity to meet short-term payment requirements which could not be predicted several months ahead. It was, however, agreed that longer-term investments should be considered for some portion of the pooled funds and that the possibility would be explored after the implementation of the cash concentration system is completed.

104. The Board would expect the introduction of the cash concentration system and development of other liquid investment alternatives well before the end of 1994 and arrangements for long-term investment of funds as soon as possible thereafter.

Integrated Management Information System

Scope and implementation

105. The General Assembly approved in December 1988 the implementation of IMIS over three and a half years at an estimated cost of $28 million. In May 1991, a consultant was engaged to design and develop the system for full implementation by January 1994. However, so far only the first of five releases had been implemented. Release 2A is scheduled tentatively for September 1994, while no definite timetable is available for the remaining releases.

106. The Board noted that the serious slippage in schedule has been caused by several problems. Although the Administration is aware of the magnitude and complexity of the IMIS project, the organizational structure needed for its successful implementation was not created. No single person at a senior level was vested specifically with the authority necessary to bring about Organization-wide changes in policies and procedures which the implementation of IMIS would entail. The IMIS Steering Committee functioned from its inception until March 1994 without any formal terms of reference.

107. To be completed on schedule and within the budget, IMIS had to be managed very carefully as it had the following high-risk features:

(a) The project involved new hardware, software and technology;

(b) The system involved a fundamentally different design and was expected to have a major impact on most operations and users;

(c) Implementing agencies were numerous and geographically widely dispersed;

(d) Initial data input was critically dependent on existing systems not under the control of the IMIS development team;

(e) IMIS was a long-duration project, expected to last three to five years.

108. Although it was a high-risk project, the Steering Committee did not monitor the project closely and also did not heed several warnings from various quarters about the problems concerning the project. An external consultant reported to the Steering Committee in December 1993 that "concerted action is needed now to avoid major implementation disaster and to put the project on track".

109. The Board noted that IMIS had remained largely a development project with no detailed planning for implementation. Owing to the "development" focus, the resources needed for the successful implementation of the project had been seriously underestimated. The original estimates contained no provision for training or data conversion, both of which demand substantial resources. Though the project estimates have been revised from $28 million in 1988 to $34.4 million in the programme budget 1992-1993 and to $47.9 million in the programme budget for 1994-1995, the Board believes that the project cannot still be completed within budget. For instance, a provisional estimate of manpower resources required at United Nations Headquarters for the implementation and ongoing support of Releases 1 to 3, prepared for review by the Steering Committee on 29 March 1994, would entail an additional $6.1 million during 1994-1995. In view of time overrun, the cost is bound to escalate. Further, except for the main computers, the rest of the hardware, namely, departmental servers, personal computers (PCs), and cabling costs would have to be separately funded by each office away from Headquarters. The inability to provide the necessary resources for implementation which were not budgeted for is delaying implementation and pushing up costs further. The Administration clarified that the costs of servers, PCs, cabling, and so forth, are infrastructure costs essential to the current work environment, which would need to be incurred irrespective of IMIS.

110. The General Assembly was informed in October 1993, on the basis of implementation schedules for United Nations Headquarters, that the entire human resources application was expected to be installed at all duty stations during the second half of 1994 and the financial applications during the first half of 1995. These schedules have not been formally changed even though the United Nations Headquarters schedules have already slipped heavily.

111. The Administration agreed that, since its inception, the magnitude of the work related to the design and implementation of IMIS had been underestimated. However, corrective actions have already been taken or are being proposed.

112. The Board noted that the Steering Committee had recently taken several important and positive steps such as finalizing its terms of reference, appointing an official to monitor implementation, deciding to meet biweekly to review progress, drawing up a detailed implementation plan to enable a review of unfinished tasks and allocation of resources, and so on. The Board recommended

that, besides strengthening of the project team, the following areas should receive specific attention:

(a) Responsibilities for implementing IMIS should be clearly spelt out and notified to all concerned, including the IMIS development team, and the heads of user departments;

(b) The Steering Committee should establish detailed targets for all key responsibility centres for the project, especially in the user departments, and monitor progress regularly. Ideally, these targets should be based on firm implementation dates for each release;

(c) Schedules for implementing IMIS in offices away from Headquarters should also be drawn up. Several preparatory activities that have large lead times, like the technical skill upgrading for the UNIX, SYBASE and local area network (LAN) administrators, should be prioritized and started in a phased manner. In particular, it may be more manageable and strategic to treat each office away from Headquarters as a distinct entity and draw up a release-wise implementation plan for each office away from Headquarters separately, rather than join them together as a group with a common schedule;

(d) Resources required for implementing IMIS should be reassessed. This assessment must be made, to the extent practicable, release-wise and separately for United Nations Headquarters and offices away from Headquarters. If the Administration is unable to find the resources necessary to implement the project completely, it would be desirable to make a success of Releases 1 to 3, by utilizing available funds to provide the requisite implementation support which had not been budgeted for; Releases 4 and 5 could be taken up later, depending on availability of resources. This option would not be available once the contractor commences work on Releases 4 and 5. The Steering Committee should consider this alternative after a more detailed assessment of costs.

113. Accepting the recommendations, the Administration informed the Board that implementation has already begun on some, such as the reassessment of resource requirements, and that the proposals being submitted to the Advisory Committee on Administrative and Budgetary Questions are in line with the strategy proposed by the Board.

Standardization

114. IMIS represents "a significant step towards the electronic integration of offices performing administrative tasks regardless of location". The hardware, software and method of implementation were, therefore, chosen after detailed evaluation. As IMIS is expected to be the centre-piece and all other applications, present and future, are expected to interface or integrate with it fully or partially, it is important to regulate the development and growth of EDP systems and facilities. However, the Technological Innovations Board, which met last on 21 November 1991, had not issued any instructions regarding standardization to ensure that future acquisitions/development of systems and software do not cause problems of integration with IMIS. Keeping in mind the technical architecture of IMIS, the Board suggested a number of measures in this regard. All major applications should be subject to clearance by the Technological Innovations Board, which should ensure that new applications have data compatibility with IMIS and perhaps graphical user-interfaces (screens) similar to IMIS to facilitate training and skill building.

115. The Board was informed that the Technological Innovations Board had lacked the organizational stability needed for it to seize upon and understand the complex issues related to information technology because of considerable organizational restructuring during the last few years. However, the Board was assured that all the IMIS-related standards suggested by it could be brought to the Working Group of the Technological Innovations Board in a relatively short time-frame and that this group, now reconstituted in accordance with the new organizational structure, would be able to meet more frequently than during the last few years.

116. The Administration further stated that it recognized the need to establish a long-term information technology policy to determine, inter alia, proper mechanisms for an integrated approach for hardware and software and a joint evaluation by Headquarters and offices away from Headquarters of products and review of strategies. The first steps in this regard had been taken with the submission of two draft circulars on software standards to the Technological Innovations Working Group. A global review of the information technology policy would be undertaken shortly within the framework of the reorganization of the Department of Administration and Management.

Information system security

117. The information system security guidelines for the United Nations organizations prepared by the Advisory Committee for the Coordination of Information Systems and endorsed by the Administrative Committee on Coordination have been designed to provide guidance to all those initiating, managing, maintaining and auditing information security within the United Nations organizations.

118. The Board reviewed the security-related issues and procedures for conformity with the Guidelines. The review was not designed to uncover all weaknesses but to give an assurance that the Management was addressing all major areas of risk management before implementing further releases which have greater financial risks.

119. There is no information systems security policy statement which is supposed to provide a framework for the detailed security programme.

120. A detailed risk analysis using any formal recognized methodology has not been done while developing IMIS, to properly analyse risks and adopt cost-effective countermeasures. Though several security measures have been devised for IMIS, there is no evaluation of data or the consequences of their non-availability or loss, against which the costs of protecting such data are to be measured. To avoid excessive or costly security measures, the Board suggested that a formal risk analysis using a standard methodology like CRAMM should be conducted and risk-management plans based on the results of such analysis should be formulated. The Board was informed that the Administration was in the process of undertaking a risk analysis in which the use of the CRAMM methodology was being considered.

121. While the core hardware for IMIS was located in a good environment, with physical access regulated through card-access control, all the departmental LAN servers were not secured properly. Though a number of access controls had been devised for securing the IMIS application and associated data from unauthorized access and modification, there were a few deficiencies which the Board has pointed out to the Administration.

122. The only disaster recovery plan that exists is a business recovery plan for Release 1 prepared by the contractor which covers only an extreme type of disaster and does not also spell out specific responsibilities or tasks. The Board was informed that an IMIS disaster recovery task force is developing a comprehensive disaster recovery plan which will also include regular back-up procedures for disaster recovery; this task force would also examine the LAN disaster recovery plan.

Implementation of Release 1

123. The Board's review of the implementation of Release 1 revealed the following deficiencies or problems:

(a) Despite the sea change in the way users would have to work, no full-time personnel were deployed to coordinate IMIS implementation, especially in the human resources area, and to oversee preparatory work in the user offices. Consequently, several implementation-related tasks had defaulted to the IMIS development team, without any resource support;

(b) Conversion of data from existing systems proved more difficult than probably anticipated. Automated conversion programmes produced high rejection rates as the existing systems did not possess the rigid data requirements of IMIS. Only 5,750 staff members with valid unexpired appointments existed on the IMIS database compared to about 7,825 persons on the payroll of United Nations Headquarters (this was the position in April 1994);

(c) As IMIS includes a common database to be shared by users throughout the Organization, a data ownership plan delineates the responsibilities for maintenance of data tables by identifying owners and surrogate owners. The data ownership plan had not been accepted by several user departments with the seriousness it deserved. In many cases, the user departments had not even acknowledged formal taking over of the task of maintenance, while in some cases, data elements had not been entered by the division in a data table owned by another division;

(d) Inability to create posts for temporary assistance appears to have hampered progressive utilization of Release 1. While an enhancement to Release 1 covering general temporary assistance has recently been tested, the Board is not aware of any proposal to cover special temporary assistance. Unless personnel falling under both categories are integrated into IMIS, staffing control exercised by executive offices through IMIS will continue to be hampered, since the staffing table on IMIS would remain incomplete.

124. Substantive tests of the data tables indicated several deficiencies that needed to be analysed and rectified. The inconsistencies, which ought to have been trapped by the programme validation checks during input, suggested that data converted directly from existing systems may have contained such errors. The Board recommended that these errors be analysed to establish their source (error in validation programme or in conversion programme) and rectify the concerned programme to avoid recurrence. In response, the Administration stated that the deficiencies have, in general, been corrected.

125. The Board did not find a comprehensive system for verification of data entered into IMIS either manually or by automated conversion from existing systems. The Board, therefore, found it difficult to derive assurance that the data fed into IMIS in Release 1 was complete and accurate. The need for cleansing of data acquires urgency, considering the fact that Release 2A, which

involves entitlement functions, is crucially dependent on correctness of data input into the system in Release 1.

126. The foregoing deficiencies are indicative of the need for a strong top management commitment and support for the full-scale implementation of Release 1.

127. The Board was informed that assumption of ownership of the system by the user areas in the Department of Administration and Management had been delayed because the appropriate infrastructure for support was still being created and that some transfers had recently taken place. The verification and cleansing of data would be done as soon as conversion of staff data in IMIS was completed and the tools to ensure a high degree of correctness of data were already in place, which would enable senior management of the Department of Administration and Management to take all necessary corrective actions.

128. The Administration further stated that the majority of "data" problems encountered during implementation of Release 1 were in fact related to a very heavy backlog in the processing of P.5 actions and in the approval of new posts, or extension of existing posts, for peace-keeping operations. A major effort involving all the Executive Offices, the Department of Administration and Management and the Field Operations Division was currently under way to eliminate the backlogs and bring the situation up to date. Other problems related to the incomplete records of the pre-existing system. The Office of Human Resources Management, in coordination with the IMIS project team, was developing a plan to have all records entered into IMIS circulated to staff members for review. It had to be acknowledged that this was a massive cleansing of data task, as called for in paragraph 125, which would require several months of work.

Preparation for implementation at Geneva and Vienna

129. The Board reviewed the preparations for the introduction of IMIS at Geneva. Following a series of revisions, the latest plan is for Geneva to introduce the personnel system in November 1994, and to introduce the financial system three or four months later.

130. No overall development and implementation strategy specific to Geneva has been established. Although user meetings were set up during the first stages of the project to help to inform the consultants developing the system, there has been little involvement until recently by Geneva in the development process. Indeed, decisions on the implementations of IMIS appear to have occurred on an ad hoc basis as and when New York informed the United Nations Office at Geneva of requirements. It was only in November 1993 that an IMIS Advisory Committee (made up of the heads of the administrative activities at Geneva) and a Steering Subcommittee were set up and a Project Coordinator appointed to oversee the project.

131. As yet, there is no overall implementation strategy for Geneva setting out in clear terms the key project milestones and performance targets. It is also clear that changes in the New York implementation plan and the effects these might have on Geneva have not been sufficiently thought through. If it had not been for the problems encountered by New York and the subsequent rescheduling of the introduction of IMIS into Geneva, it is unlikely that Geneva would have been prepared to receive the new systems.

132. The experience of implementing phase 1 of IMIS in New York brought out a number of important lessons from which the United Nations Office at Geneva can learn. In particular, that senior management and the users of the new systems have to be fully committed to the project and play an active role in all phases of systems development and systems testing. The Administration assured the Board of Management's full commitment. Secondly, many of the difficulties with phase 1 in New York were as a result of deficiencies in the data held in existing systems (backlogs, errors, etc.). The United Nations Office at Geneva has the opportunity to ensure that similar problems do not arise when IMIS is implemented at Geneva.

133. At the United Nations Office at Vienna, a specific feature of administrative services is the provision of common and joint services by the administrative entities of organizations within the United Nations system located at the Vienna International Centre. In the 1994-1995 budget, provision was made for the United Nations Office at Vienna to take over responsibility for financial services from the United Nations Industrial Development Organization (UNIDO). The Board believes that the United Nations Office at Vienna has consistently underestimated the complexity of this task and of ensuring that the new systems are compatible with IMIS. The Board recommends that a full scale review is necessary to establish fully requirements of the United Nations Office at Vienna; and to set appropriate milestones and targets for establishing the systems necessary to support the finance function and the eventual implementation of IMIS.

Procurement

134. In its report on the biennium 1990-1991 the Board pointed out deficiencies in the procurement system both at Headquarters and field offices. [3] In 1992-1993 the Board conducted a horizontal review of the procurement system across all the major organizational units of the United Nations. The Advisory Committee on Administrative and Budgetary Questions had also requested the Board (see A/47/500) to identify the extent to which bidding had become an exception rather than the rule and to report on the circumstances.

135. With the exception of the specific comments on procurement at ECA and ESCAP (see paras. 166 to 173 below) the Board found that procurement at Vienna and other United Nations sites away from Headquarters generally complied with the Financial Regulations and Rules although the general points made below are applicable. The Board's review focuses on three major procurement units, two at Headquarters in New York and one at Geneva.

136. In 1992-1993 the three major procurement units placed orders (excluding peace-keeping) as follows:

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[3] Ibid., paras. 326-335.

Unit	Number of purchase orders	Expenditure (Millions of United States dollars)
United Nations Headquarters	3 133*	75.6*
United Nations Department for Development Support and Management Services	4 875	72.5
United Nations Office at Geneva	7 821	57.1

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* For 1993 only.

137. Approximately 85 per cent of purchase orders relate to goods and services valued at less than $20,000 and as such are exempted from competitive bidding under the terms of the Financial Regulations and Rules. For orders over $20,000 the Board reviewed representative samples of procurement actions in each of the three units.

Extent of competitive bidding

138. At United Nations Headquarters, of 88 cases examined, 19 cases (21 per cent) had been exempted from competitive bidding. In the Department for Development Support and Management Services (formerly the Department of Economic and Social Development) 10 (48 per cent) out of 21 actions examined had also been exempted. A briefer review of all the procurement cases presented to the Committee on Contracts in 1992 by the Department, 55 cases in total valued individually at more than $70,000, found that 30 cases (55 per cent) had been exempted from competitive bidding. Over half of these cases, however, related to the purchase of standard items, such as vehicles, where competitive bidding had already been undertaken on a United Nations system-wide basis by the Inter-agency Procurement Services Office.

139. On a case-by-case basis, the Board found that, generally, the exemptions from competitive bidding, across all three units, were justified in compliance with the terms of the Financial Regulations and Rules and had been adequately documented. However, in the view of the Board, the general level of exemptions for significant procurements (greater than $70,000) remains disturbingly high. And there is little evidence of a systematic monitoring of performance over time to assess the progress made in responding to the request of the General Assembly, in paragraph 9 (b) of its resolution 47/211, to reduce the number of exceptions to competitive bidding over time. There was also little indication that underlying problems, such as poor procurement planning (see paras. 149 to 155 below), which in part result in the need to use exemptions, were being tackled.

140. In respect of those purchase orders placed after competitive bidding, the Board was concerned about the nature and extent of the bidding process.

141. Notwithstanding the provisions in the Financial Regulations and Rules and the Procurement Manual regarding use of advertising and wide publicity through other means, the Board noted that almost universally, bids/proposals were obtained through limited invitation from short-listed vendors. In none of the

cases examined, irrespective of the financial commitment involved, was an open tendering process used.

142. At United Nations Headquarters, scrutiny of 26 cases with financial commitments exceeding $100,000 found that bids were being invited on average, from seven vendors (the lowest number was 2 and the highest 13). The average number of acceptable bids received was four (ranging from two to nine). A very similar pattern emerged in the Department for Development Support and Management Services, where the average number of acceptable bids for major procurements was three.

143. The invitation of bids on a limited basis, from vendors short-listed largely at the suggestion of the requisitioners, does not appear to be the most competitive, cost effective or transparent process. For example, in the Department the Board found that in 18 of the cases examined the requisitioner had suggested a supplier and in 16 of the cases that supplier had been awarded the contract.

144. All three procurement sections maintain an extensive roster of suppliers. But the Board found that they are rarely used and often out of date. In the case of the Department, suppliers and contractors are continually added to the roster but none has been deleted since they were set up several years ago. The Board also found that there was no systematic vetting or approval of suppliers on the rosters. Nor was there any updating to reflect the actual performance of those suppliers who had been contracted. Owing to other priorities, the Headquarters Vendor Performance Monitoring Committee has not met during the biennium. In practice, the procurement units rely on their experience to judge the financial standing and viability of suppliers and only occasionally use the services of credit referencing agencies.

145. The Board noted that the United Nations rarely makes use of open advertising. The Board believes that in certain cases dictated by the value of the order, or the nature of the goods required, advertising can greatly improve the cost-effectiveness of the procurement orders. It can also be used as a means of achieving the United Nations wider policy goals of placing more of its procurement activity in developing countries. The Board acknowledges that the use of advertising needs to be selective, taking account of the costs and lead times involved.

146. In summary, the Board considers that over-dependence on suppliers recommended by the requisitioning units undermines the principle of segregation which the use of dedicated procurement sections is, in part, designed to achieve. The requisitioner should have as little influence as possible on the selection of suppliers and contractors. The use of a relatively narrow range of suppliers, usually suggested by requisitioners, together with the limited extent of bidding, creates an environment where it is unlikely that the United Nations is achieving best value for money.

147. The Administration told the Board that it had taken action early in 1994 to discourage requisitioners from suggesting vendors and has issued instructions to improve the quality and use of suppliers rosters.

148. The Board recommends that:

(a) The number and extent of exceptions to bidding should be subject to regular monitoring and review by the Management;

(b) For major procurement above a prescribed monetary threshold, say $500,000, contracting should be by open tender rather than by limited invitation;

(c) Suppliers roster should be updated and reviewed regularly to reflect the performance, technical competence and financial stability of the suppliers;

(d) The circumstances where the use of advertising may be appropriate, should be defined especially for ongoing technical cooperation activities.

Procurement planning

149. Proper planning is essential to secure the best value from procurement actions. Good planning allows sufficient time to research the market properly and ensure that as many suppliers as possible are invited to bid; it also enables procurement units to prioritize procurement requests on an objective basis and to perform their duties in an orderly and efficient manner.

150. In the Department for Development Support and Management Services, the Board found that a quarter of the procurement actions examined were marked "urgent" or "as soon as possible". The Board found little evidence of the systematic use by the Department of the information contained in project procurement plans. An analysis of the information in their plans would provide greater scope for savings from bulk purchasing, timed to meet the flow of demand. The Department told the Board that it works on a demand-led basis and was usually unable to schedule or plan procurement.

151. The Board noted that requisitioning units make very little use of the knowledge and expertise of the procurement unit, for example, in setting realistic lead times for difficult types of planned procurement. The Board recommends that liaison between requisitioning and procurement staff should be improved.

152. At Headquarters, the Board reviewed the adequacy of procurement planning in respect of the purchase of microcomputers. A total of 54 purchase orders with an aggregate value of $2.24 million was issued during 1993. The quantities indicated in the contract signed for microcomputers for the period, 1 February to 31 July 1993, were found to be grossly underestimated. For instance, the quantity estimated for procurement of a particular model of desktop computer from a systems contract was only 100. As against this, 669 computers of the same model were procured during that period, including 400 outside the systems contract.

153. The main requisitioner sent requisitions at very short intervals for the same item in small quantities and each requisition was processed separately. For instance, nine requisitions were submitted and equal number of purchase orders raised during the period 8 March to 13 July 1993, the smallest one being for one personal computer. Considering that the issue of a requisition, its certification, processing issue of a purchase order, monitoring of delivery and final payment would all require utilization of manhours, such splitting up of requisitions and procurement should be avoided in the interest of a more cost-effective procurement process.

154. The Board noted that, owing to lack of standardization, a similar situation also existed at Geneva. The Administration told the Board that it intends to remedy this situation.

155. The Board believes there is considerable scope to improve procurement planning across the United Nations. In respect of systems contracts, the Board recommends that the requirements for the duration of such contracts should be accurately estimated and the consolidated requirement provided to the bidders so as to derive the maximum price advantage. Piecemeal procurement should be avoided, even in the case of systems contracts.

Development of procurement expertise

156. In the Board's view, the Financial Regulations and Rules represent only the minimum standards consistent with maintaining sound internal controls. Simple adherence to the rules will not, of itself, secure best value for money and, indeed is unlikely to represent best value procurement. The Board believes that within the framework of the rules and regulations there was wide scope for a more creative and commercial approach to purchasing that could generate genuine and tangible savings for the United Nations. Accordingly, the Board considered the Department could develop best practice in a number of areas by introducing more detailed guidance at the working level and through a programme of professional training.

157. The Board noted that although some training events have taken place there were no formal training arrangements for staff involved in procurement activities, and that very few staff in the procurement services have any recognized qualifications in procurement. The Board considered that the implementation of a suitable training programme must be given the highest priority. The Board also recommended that consideration should be given to bringing in, at a senior level, the appropriate expertise from outside the United Nations to manage and oversee procurement activities. This would assist in the dissemination of the best practice and emphasize the importance of a professional approach.

Performance measurement

158. The Board found that the United Nations had few indicators for measuring the performance of its procurement services. Performance measurement is a key process in establishing accountability at both the procurement officer and management levels, and is widely practised in both public and private commercial organizations. The development of performance measures is not an exercise in setting targets for their own sake, but is a way of helping management identify and focus on potential problems.

159. In the Board's view, the requirement for greater performance monitoring falls into three main areas: the value for money achieved from procurement; the cost of providing the procurement service; and the development of the competency of the buying teams. For example, in terms of value for money achieved, the United Nations might look at price-trend indicators, measures of the extent of bidding and service to requisitioner indicators, such as delays in delivery. The Board recommends that the United Nations develop appropriate performance measures and targets in each of these three areas.

Extensions of systems contract

160. The procurement of stationery items and expendable office supplies for the Headquarters is arranged under a systems contract. The contract was awarded to a firm for an initial period of two years from August 1987. The term of the contract was extended twice until May 1993. The extensions were recommended by the Committee on Contracts, without bidding, on the ground that bidding would

not give satisfactory results. A new contract effective from June 1993 was awarded to another firm for a period of three years.

161. A comparison of the prices of 156 similar items in the old and the new contracts revealed that the prices in the new contract were lower by some 10 per cent apart from an additional volume discount of at least 5 per cent incorporated in the new contract. Thus, contrary to the assessment that bidding would not have given satisfactory results on the basis of which the old contract was extended, a fresh round of bidding had resulted in lower rates. Though the Board was informed of certain circumstances, including a shortage of procurement officers, leading to the extension of the earlier contract, the Board feels that the procurement of stationery supplies had not been cost-effective in recent years. The total value of such procurement was $2 million per annum.

162. Having noted that the validity of systems contracts was kept at three to five years as the process of finalizing a contract would take time, the Board recommended that there should be some arrangement for a broad assessment of the price trend in respect of the supplies covered by a systems contract, and on that basis alone any extension of the existing contracts should be considered. Agreeing with the recommendation, the Administration stated that it would ensure that it was implemented.

Procurement of printing paper

163. Scrutiny of four large purchase orders for recycled printing paper aggregating $2.4 million issued during 1993 revealed that, despite detailed technical specifications, the brand name of one mill was being specified every time bids were invited from selected distributors. This resulted in paper with the same technical specifications being procured at different prices. Had the paper been procured at the lowest rates, $133,000 could have been saved during 1993.

164. The procurement of paper from one mill at a time was justified on the grounds that the Reproduction Unit had been carrying out extensive tests of recycled paper after initial testing of free samples. The Board was informed that since April 1994 the invitation to bids was for the products of a number of mills whose paper had been found to be acceptable upon extensive testing. The Board is not fully convinced that the entire procurement during 1993 had to be committed towards testing.

Safeguards against delayed supplies

165. The contracts signed and the purchase orders issued do not specifically provide for recovery of liquidated damages for belated deliveries. A scrutiny of a representative sample of 67 purchase orders with values greater than $20,000 each, revealed that only in 10 per cent of the cases was there no delay in supply by the vendors. In 33 per cent of the cases, the delay was in excess of 30 days. In order to ensure timely supply of at least essential goods, the Board felt that a suitable clause should be incorporated in the contracts/purchase orders for the levy of liquidated damages. The Board was informed that clauses for liquidated damages, and so forth, could be considered on a selective basis after determining a reasonable quantum of penalty in consultation with the Office of Legal Affairs.

Procurement in the Economic Commission for Africa

166. There was no procurement plan for ECA. When requisitions were received in the Procurement Unit, no checks were or could be exercised to determine the need for purchase with reference to the requisitioning unit's normal annual requirement. Annual requirements were worked out neither for the Divisions nor for ECA as a whole. Lack of a proper procurement plan prevented ECA from pooling its requirements and tendering for bulk purchases and deriving consequential price benefits. The Board was informed that a procurement programme has been introduced effective from the biennium 1994-1995.

167. A few specific instances of uneconomical, unnecessary and unplanned purchases are given below.

168. Offset paper, duplicating paper and ink costing $8,043 for a Gestetner machine were purchased from the United Kingdom and Germany and airlifted at a cost of $24,035 on the grounds of urgency, although sea freight would have been just 10 per cent of the cost of the stores. The supplies due in March 1993 were actually received in April and June 1993. Considerable extra expenditure could have been avoided had the procurement of stores been planned anticipating requirements over a period of at least one year.

169. Thirty thousand invitation cards, gold-edged with white envelopes (10,000 in English and 20,000 in French) were procured in August 1993 at a cost of $11,550. The purchase order was placed with a foreign company without any competitive bidding. The need for such a large number of cards was not recorded on file. There was no requisition for the printing of the cards from the office of the Executive Secretary in whose name the cards were printed. Besides, the Procurement Unit control sheet was prepared in this case well after the issue of the purchase order. The cards were received in August 1993, and up to October 1993, none had apparently been issued. Since the then officer-in-charge of the General Services Section and the concerned staff member of the Executive Secretary's office had left the Organization, the rationale for the order could not be ascertained. The Board was informed that internal controls were now strengthened.

170. In a purchase order for four sets of equipment for manufacture of fibro-concrete roofing tiles, the port of destination of two sets was wrongly indicated. This resulted in extra expenditure of $4,143 on freight and $2,000 on storage charges, besides delay in receipt of the equipment.

171. Air-conditioning equipment (three units) procured in 1988 at a total cost of $38,457 could not be commissioned because some parts were defective and some other parts were still to be received from the suppliers. The Board was informed that action was being taken to procure the necessary missing parts so that the equipment may be soon functional.

172. Noting the Board's comments in paragraphs 167 to 171 above, the Administration stated that action had been taken to avoid a repetition of similar cases in the future.

Procurement in the Economic and Social Commission for Asia and the Pacific

173. A review of requisitions for procurement and corresponding purchase orders placed during January to September 1993 revealed that several purchase orders ranging from a low of 31 to a high of 175 were issued for the same product or service in a piecemeal manner. Such a practice is inherently uneconomical and entails more processing time and cost and denies the advantage of bulk discounts. This is also tantamount to circumventing the procedure of calling for competitive bids and submitting proposals to the Committee on Contracts. The Board was informed that the issue of multiple purchase orders was unavoidable owing to the allotment of funds by Headquarters on a quarterly basis. However, it was agreed to enter into a commitment with a vendor for an annual period but with the provision that actual deliveries/services are made/performed only as and when such goods/services are required. This procedure, coupled with the allotment of funds for the full year of 1994, should eliminate the formerly unsatisfactory situation.

Technical cooperation activities

Background

174. Statement VI of the financial statements shows that total expenditure on technical cooperation activities in 1992-1993 was $476 million. The Board reviewed the planning, management and evaluation of technical cooperation projects in two of the United Nations main organizational units - the Department for Development Support and Management Services and UNCTAD. It also examined a number of individual projects in other organizational units, including the United Nations Office at Vienna and the regional commissions.

175. The Department for Development Support and Management Services is the operational arm of the United Nations Secretariat which is responsible for executing technical cooperation projects relating to institutional and human resources development in the field of public management and governance, and natural resources and energy development. Total expenditure on projects in 1992-1993 was $264.1 million, including programme support costs (see table). This activity is funded from four main sources, UNDP (63 per cent), trust funds (19 per cent), UNFPA (11 per cent) and the regular programme of technical cooperation (7 per cent).

Project expenditure by area of technical expertise 1992-1993

	Number of projects as at 31 December 1993	Expenditure 1992-1993 (Millions of United States dollars)
Development planning	263	52.7
Public administration, finance and enterprise development	250	45.9
Natural resources and energy	505	93.6
Statistics	187	31.5
Population	117	13.6
Other	162	26.8
Total	1 484	264.1

176. The environment in which the Department executes projects has recently undergone rapid change with the increased emphasis on national execution of projects. The level of resources available, particularly from UNDP, has fallen sharply resulting in a decline in expenditure on projects, from $203.7 million in 1990 to $117.6 million in 1993.

177. Against this background, the Board reviewed the Department's management of technical cooperation projects. The examination focused on projects in the areas of development planning and public administration, finance and enterprise development funded by UNDP. Thirty projects were examined, 20 in depth, backed up by field visits to three countries - India, Burkina Faso and the Niger.

Under-delivery against project budgets and shortfall in programme support revenue

178. The overall delivery rate on projects giving rise to programme support revenue during the biennium 1992-1993 was 71.5 per cent of the budgeted level owing, in part, to factors beyond the control of the Organization. This is significantly short of the 80 per cent delivery rate required to cover the Department's expenditures on staff and other activities which are funded from programme support revenue. The impact of under-delivery is twofold. First, the delivery of project outputs to Member States has been delayed. Secondly, the resultant shortfall in programme support revenue has contributed significantly to the need to reduce the number of staff financed from the programme support account. In early 1994, the Department announced plans to redeploy more than 100 staff to other areas of the United Nations. Schedule 12.1 shows a deficit of $10.8 million for the Department for Development Support and Management Services and $11.6 million for the United Nations as a whole. The reduction in support costs revenue was anticipated in the programme budget.

179. The reduction in programme support revenue is also explained by a sharp reduction in allocations to the Department from UNDP and UNFPA and the introduction of a new support costs regime by UNDP during 1992. The decrease in programme support costs revenue from UNDP and UNFPA in 1992-1993 is set out below:

	1992-1993	1990-1991	Difference	Percentage (Decrease)
	(Thousands of United States dollars)			
UNDP	18 011	30 091	12 080	(40)
UNFPA	2 560	6 206	3 646	(59)

180. The need for lower staffing levels also reflects reduced budgets for 1994-1995 brought about by the rapid growth of national execution and a further decline in donors' contributions to UNDP. In addition, the uncertainties and demands on staff time caused by successive phases of restructuring have also had an adverse impact on project delivery.

181. In the Board's view, the level of project under-delivery in 1992-1993 also highlights the need for clearer, achievable targets for project delivery and for more frequent and active monitoring of progress against these targets at a departmental level. These issues are discussed more fully below.

182. Given the significant number of staff reductions now being planned (and the possibility of still further reductions, given the expected further decline in programme budgets and programme support revenue), the United Nations needs to consider disclosing an estimate of the full, long-term liability for all costs payable upon termination of staff (as previously recommended by the Board in 1990-1991). This would be consistent with the United Nations system Common Accounting Standards. The Administration told the Board that it will review the United Nations financial policies in this regard during 1994-1995.

Project formulation

183. Clear development strategies and programmes are an important prerequisite to project formulation. The Board found that the approaches to programming within the Department appeared uncoordinated and variable and recommended that there was scope to define more clearly what the Department's role was in respect of programme development. Although UNDP-funded work is demand driven, this does not prevent it being coordinated in an overall resource plan for programme work. The Department accepted the need to take a more proactive approach to its work programme and has started to develop a general framework for its technical assistance programme in the current biennium. The Department told the Board that it has geared its activities towards the programme approach in technical assistance.

Project planning

184. Project documents are the key planning tool in project management. Those examined generally followed the format required, and provided a good means of communicating a project's purpose and design to all parties concerned. However, many did not provide realistic or measurable objectives, outputs and activities, or criteria for evaluating them, making it difficult to assess their ultimate success. Although it is not always easy to measure the impact of project activities, particularly in areas such as development planning and public administration, there is clearly scope for improvement, for example, by defining measurable intermediate outputs. The Board recommends that consideration of the measurability of project objectives should be a clearly specified element in management's review of the work of technical staff. The Department told the

Board that the adoption of the more focused programme approach would make the link between objectives and project outputs and activities more discernable.

185. There is a particular difficulty in evaluating the success of training activities. Yet this is one of the principal means of achieving technical cooperation and was an important element in many of the projects examined. The Board's review suggested there was scope for a more thorough analysis of the training needs of participants, the types and quality of training institutions to be used and how the skills acquired would be applied. The report of the Secretary-General on technical cooperation activities 4/ for 1993 also stressed this as an area in need of attention.

186. The Board found that one of the main factors affecting the success of a project was the institutional and management environment in which it operated. Although this is often not within the Department's power to control, there was scope to tailor project design more closely to the political and management environment in which the project will actually take place in order to anticipate potential problems. The Board recommends that a more formal evaluation of the capabilities of the local management and institutions in which projects will operate is carried out during project formulation. Although this is potentially a sensitive issue, avoiding it reduces the chances of successful project implementation. Such evaluations could usefully draw on existing experience of the project environment, for example, within the UNDP field office.

187. The Department believed that some of the Board's concerns on project planning will be addressed by the adoption of a more programme based approach, as project formulation will be made within a more clearly defined and coherent framework.

Project implementation

188. The projects executed by the Department for Development Support and Management Services operate within a tripartite framework consisting of the fund (usually UNDP), the Department as the executing agency and the recipient Government. All three parties are jointly responsible for the project and sign up to the project document as the basis for the project's implementation; but the project essentially belongs to the Government concerned as part of its development programme. Nevertheless, when the Department is the sole executing agency, it is the party most responsible for the overall management of the project. The Board defined good management as the achievement of the project's objectives on time and within budget as set out in the project document. Each of these aspects was examined in the sample of projects.

Implementation to the planned time-scale

189. Delays in project implementation mean that:

(a) The benefits of the project to the country are deferred;

(b) Project costs tend to be higher;

(c) Good project management becomes more difficult as it is difficult to plan ahead if there is no accepted timetable.

4/ DP/1993/39 and Add.1-3.

190. Analysis of 26 Department-executed projects showed that there were extensive delays in project implementation in almost every case. The average delay against the planned duration of the project was 16 months. The only project where there was no delay was deficient in the achievement of its objectives owing to the political environment in the country concerned. The Board considered that, notwithstanding the inherent difficulties of project implementation, the frequency and extent of delays showed there was scope for more timely project delivery. The Department pointed out that, in some cases, circumstances arose over which they have no control, but accepted that there was scope for improvement.

Financial management of projects

191. An analysis of the difference between original project budgets and the latest revision or outturn for the 26 projects examined showed that project budgets were frequently revised upwards. The average increase was 32 per cent, or $270,000.

192. In only 4 of the 26 projects were there no increases in the budget, but these had only recently started. Some revisions related to genuine project enhancements which could not have been anticipated. But many others were small incremental changes, made to accommodate anticipated cost increases arising from poor initial planning or delays in project implementation. Taken in aggregate, these changes amounted to significant cost overruns. The Board found that proposed budget amendments were invariably approved by the Department for Development Support and Management Services and UNDP without any detailed examination of the justification for the request. In a few cases, proposed budget increases were deferred because available funds for the year were exhausted, but then went ahead when funds became available.

193. The Board also found that project budgets were, on occasion, set at unrealistically low levels so that they would not need to be submitted to Headquarters for formal approval. This approach undermines any attempt to manage project resources properly.

194. The Department told the Board that the escalation in project budgets was a cause for concern. They suggested that increases were often the result of decisions taken at Tripartite Review meetings, attended by representatives of the recipient Government and UNDP as well as the Department, to extend the project. They also pointed out that given projects are often planned to last for three to four years, factors such as the impact of currency fluctuations can be very difficult to predict.

195. The Board recognized the difficulties involved in controlling project expenditure and agreed with the Department that UNDP should also be more proactive in ensuring that budgets were realistic and increases fully justified. The Board considered, however, that the discipline of trying to ensure that the best use is made of existing resources before additions were requested was largely absent; and that this related in part to a lack of clear accountability and responsibility within the Department for implementing projects to time and budget. The Department did generally ensure that budgets were revised to take account of additional expenditures, but this should not be a substitute for good financial management of existing project resources.

Achievement of project objectives

196. The Board's review of project achievement was based on the Department's own reports and assessments, and discussions with project and technical backstopping staff. Of the projects examined in depth, there was significant progress towards the achievement of project objectives in most cases. In five of the projects, there were major problems which meant achievements were limited. One of these was nationally executed so the Department for Development Support and Management Services did not have overall responsibility for management of the project. There were, however, shortfalls in achievement in almost all the projects examined. The reasons for any difficulties experienced relate to the specific circumstances of each project. It is possible to draw out some common themes, however, including:

(a) Over-ambitious or unclear project design;

(b) A project environment which prevented or hindered achievement, for example problems or instability in the government department where the project was located;

(c) Poor quality or delayed provision of inputs.

Project monitoring and control

197. The Department's main formal arrangements for monitoring project progress are the project progress evaluation reports, usually prepared annually by the project manager in the field. These form the basis for the Tripartite Review meeting, which again should not normally be held less than every 12 months. The Board's examination showed that on the whole these requirements were met, although in some cases progress reports could not be found, and in three projects Tripartite Review meetings had not been attended by a representative of the Department.

198. More important than compliance with reporting procedures is the analysis and use made by project management of reports to assess the substantive progress of projects and to take remedial action, if necessary. UNDP guidance suggests that executing agencies' comments on a project manager's progress reports should be provided to the parties involved in the Tripartite Review two weeks in advance of the meeting. On most of the project files we examined there was little evidence of such formal analysis. The Board recommended that this requirement be emphasized by the Department.

199. The Department's formal monitoring arrangements are essentially based on UNDP procedures. However the Department is more directly involved with the projects as the executing agency, and should have monitoring systems that are more developed and "hands on" than UNDP.

200. Given the evidence that successful project implementation to time and budget was not the norm, the Board recommended that the current guidance on monitoring should be updated and that the Department should consider ways of enhancing their monitoring systems. The Department accepted the importance of monitoring the substantive progress of projects and stated there was a critical need to develop a new guidance.

201. The Board also considered there was a need for greater project monitoring in the field as well as at Headquarters, especially given the decline in the use of Chief Technical Advisers on projects. A more immediate Department presence

overseeing a number of projects within the same or related fields might meet this need. Such an approach would also facilitate the dissemination of experience on similar projects in the same area which at present does not always occur. The Department accepted that field monitoring was becoming more critical and, although resources constrained what they were able to do, they intend to schedule missions more efficiently in order to cover more projects. The Board recognizes that this work may be constrained by limitations on financial and staff resources.

Accountability

202. The Board found that there was no clear-line management accountability for the delivery of a project to time and budget. In part this is the result of the increase in national execution and the division of project management among several executing and implementing agencies leading to the fragmentation of responsibilities. However, even within the Department, responsibility was split between the substantive divisions and the former Programme Support Division. Within the substantive divisions, technical backstopping staff, who are often the most senior, did not take responsibility for administrative or budgetary matters. In practice, staff in lower grades were often left actually to try to run the project.

203. The Board recommended that the Department should clarify the responsibilities of staff with respect to those aspects of project management for which it is responsible. Managers should be made more accountable for the implementation of their projects, and given sufficient authority to execute their responsibilities. The use of personal objectives and targets could help in making all parties more aware of their respective roles. In addition, the Department needs to emphasize to their staff the accountability of the Department as a whole for implementing the programme of technical cooperation projects.

Project evaluation

204. The Department for Development Support and Management Services is involved in the evaluation of a certain number of projects each year following UNDP criteria. In 1992, 29 in-depth evaluations were undertaken, which compares with an average of 45 evaluations for each of the preceding two years. The results of these are summarized in the annual report of the Secretary-General on technical cooperation activities. 5/ The 1992 summary pointed out that some problems tend to recur year after year. There appeared to be no mechanism by which the lessons learnt during this process are communicated effectively to project formulators and managers. The Board recommended that action was taken to ensure that the results of evaluations were taken forward. They also recommended that some projects should be evaluated several years after they have been completed so that the sustainability of projects can be properly assessed.

Administrative and operational support

205. The Department for Development Support and Management Services provides administrative and operational support services to projects, principally in the form of procurement, recruitment and finance functions. There has been concern among the Department's clients about the length of time taken to deal with requests and the need to seek approval for all levels of expenditure. The Board

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5/ DP/1992/35 and Add.1-3.

also considered that the right balance had not been struck between the requirements of financial control and efficiency.

206. The Department has been reviewing a number of options to simplify and speed up administrative processes. For 1994, the Department has established a target for programme delivery which should result in increased efforts by staff to meet requests from the field. Setting and reporting on target times to complete different types of transactions would be another way of increasing the confidence of the field in the Department and to demonstrate that a good service was being provided.

United Nations Conference on Trade and Development

207. In 1992-1993 UNCTAD spent $40 million on 181 active projects. The Board reviewed procedures in UNCTAD and examined five projects in detail. The Board found that in many respects the management of projects in UNCTAD displayed many of the same characteristics as those found in the Department for Development Support and Management Services, and believes that its recommendations are equally applicable. The Board noted that the Secretary-General of UNCTAD has commissioned an independent review of UNCTAD technical cooperation activities as part of the Trade and Development Board mid-term review of UNCTAD work programmes.

Conference services

Translation services

208. A study of the relative cost implications of the three methods for translation in the Office of Conference Services revealed the following:

(a) Translation through contractual services is the cheapest mode, particularly for Chinese and Russian ($60 per thousand words);

(b) Translation even through local temporary assistance ($116-$217 per thousand words) is more expensive than through the use of both regular staff ($75-$144 per thousand words) and contractual services ($60-$115 per thousand words);

(c) Translation with the help of non-temporary assistance ($222-$324 per thousand words) is three times more expensive as compared to use of regular staff or contractual services.

209. In respect of the French and Spanish languages, which account for almost two thirds of temporary assistance, 86 per cent of the temporary assistance was non-local. Considering all the six languages, non-local temporary assistance accounted for two thirds of total temporary assistance. In addition to salary, non-local temporary assistance staff are being paid the daily subsistence allowance at the rates applicable to regular staff members assigned away from their duty station. It can, therefore, be inferred that temporary assistance is an extremely expensive way of handling the workload. As such, the reliance on it needs to be reduced. The Board was informed that preference is given to the recruitment of local candidates whenever suitable candidates are available.

210. The Board recommends that the engagement of temporary assistance staff should be reduced to the minimum by promptly filling the vacancies with regular staff and by increasing their productivity, on the one hand, and, on the other,

placing greater reliance on contractual services, which currently account for only 15 per cent of the translation output.

211. A scrutiny of the procedure adopted for contracting translation work revealed that it was designed not to elicit wide participation but rather to identify highly proficient and reliable contractors. If greater reliance is to be placed on contractual translation as envisaged in the medium-term plan and necessitated by the cost-effectiveness of this mode, a greater number of qualified contractual translators will have to be identified.

212. The contract for Russian translation was awarded in 1993 to two Russian firms on the basis of evaluation of five proposals submitted in response to a request for proposals sent to seven prospective contractors. The contract rate in January 1993 was $60 per thousand words, 25 per cent lower than the earlier rate, whereas the Russian currency had vastly depreciated.

Technological Innovations Programme

213. The Board noted that the Technological Innovations Programme was behind schedule in the following areas:

(a) On-screen translation;

(b) Linkage of the permanent missions of Member States for retrieval of documents from the optical disk;

(c) Conversion of all past resolutions of the main bodies into the standard optical disk format;

(d) Developing communication links with the United Nations Office at Vienna, similar to those already established with the United Nations Office at Geneva.

214. The full benefits of the programme will accrue only after completion of all the segments. The Board was informed that the delays had taken place owing to several reasons, including a shortage of funds. The Board recommended that the following steps be taken to further strengthen the management of the Technological Innovations Programme and thereby enhance the effectiveness in achieving the objectives of increasing efficiency and timeliness of the conference services and making them more cost effective as envisaged in the medium-term plan:

(a) In addition to the medium-term plan and the programme budget, short-term plans of 6 to 12 months with clear targets, milestones, and so forth, should be drawn up. This will tighten the execution of the programme (the Administration has agreed to implement the proposal);

(b) There should be a regular review of the Technological Innovations Programme by a senior official. This will accord to the programme the priority that it deserves and help remove bottlenecks and facilitate coordination with other departments;

(c) It is essential that the training of manpower should proceed with the procurement and installation of equipment.

Workload standards

215. The introduction of information technology in conference servicing in recent years and its further advancement in the biennium 1994-1995 is intended to enhance productivity besides improving the quality of services. In the review of workload standards incorporated in the proposed programme budget for 1994-1995, this prospect has been acknowledged and it was stated that actual improvement in productivity has been taken into account. In view of this, the Board feels that it is necessary suitably to revise the workload standards upwards so that the rising expenses for temporary assistance and overtime can be contained. It was expected that the output of text processors and translators would continue to rise when technological innovations were in place, networked and fully operational. The Board was informed that workload standards would be kept under continuous review, with adjustments being proposed as and when necessary. The Board would like the revision to be taken up on a priority basis. The resultant savings should also be quantified.

Overtime payments

216. Overtime and night differential payments made under the various programmes being executed by the Office of Conference Services have increased from $3.89 million during 1988-1989 to $5.59 million during 1990-1991 and to $6.9 million during 1992-1993. The increase in 1992-1993 was stated to be primarily the result of a significant increase in meetings and servicing requirements and related documentation for the Security Council and its subsidiary bodies. The expenditure both during 1990-1991 and 1992-1993 exceeded the budget appropriations by large margins. The excess was 47 per cent during 1990-1991 and was 66 per cent during 1992-1993.

217. The increase in overtime payments was attributed to the rising volume of documentation and its late receipt. The Board was informed, in this connection, that compliance with the latest administrative instructions would, it was hoped, result in the timely submission of documentation for processing and that an inter-departmental task force was reviewing all reports concerned with political subjects with a view to drawing the attention of intergovernmental bodies to measures for reducing documentation. Overtime costs were not expected to decrease appreciably unless both the volume of documentation and delays in their submission were reduced.

218. To contain the expenditure on overtime and adhere to budget provisions, it would be worthwhile to look at other options also. The Board was informed that a shift system already existed and that it was the intention to experiment with other variations so that a suitable change could be implemented before the next session of the General Assembly. The Board recommended that, in addition to this, the revision of work standards should also be taken up promptly.

219. The Administration stated that a high-level management consultant has recently been engaged by the Administration to conduct a comprehensive study of the organization, management and staffing requirements of the Office of Conference Services. This study has just been initiated; however, the Administration fully expects that a number of recommendations and possible options for cost-saving will emerge, which will be carefully reviewed and implemented to the extent possible.

Publishing services

Costing and pricing of publications

220. The new pricing policy for United Nations publications (produced specifically for sale) promulgated in June 1992 stipulates the use of professional judgement as well as consideration of production and distribution costs to ensure that the costs are recouped. This is intended to be an improvement upon the earlier formula related only to run-on costs.

221. A test check of the prices fixed under the new policy revealed that, while professional judgement based on the purchasing power of the target readership was being used, production and distribution costs, both direct and indirect, of publications were not being computed to permit quantification of the total cost of a publication.

222. While appreciating the significant advances made in relying on the market environment and professional judgement for pricing of United Nations publications, the Board recommended that urgent steps should be taken to introduce a system of costing that would make it possible accurately to determine the total costs of publications.

223. The Board was informed that the recommendations would be fully taken into account in the study of publication costs and review of the pricing policy by the Publications Board and its Working Committee. Further, computer applications now being introduced in the reproduction plant were expected to facilitate determination of the full costs of publications. The Board would like the study of the costs and review of pricing policy to be completed and follow-up action taken promptly.

Wastage and spoilage

224. The reduction of production costs was incorporated as an objective both in the medium-term plan for the period 1992-1997 and the programme budget for the biennium 1992-1993. Consumption of paper constitutes a substantial portion of the budget of publishing services. The total expenditure on paper during the biennium 1990-1991 as per revised estimates was $5.6 million. This was estimated to rise to $5.8 million during 1992-1993 and to $6.1 million during 1994-1995. This constituted, on an average, 14 per cent of the total outlay on publishing services and almost 65 per cent, if the expenditure on staff pay and allowances is not considered.

225. In the background of the pressing need for effecting economies, monitoring and control of wastage/spoilage of paper in the printing process assumes special significance. There is, however, no monitoring system and there are no norms of permissible wastage or spoilage. The Board could not obtain any information regarding the trends of wastage. However, it was indicated that the peculiar features of the printing tasks handled such as large daily volumes, short run-lengths and time deadlines, resulted in spoilage levels higher than the industry averages.

226. The Board was informed that steps were now being taken by the Administration to quantify levels of spoilage through the extension of the range of the Internal Reproduction Information System to enable the Production Control Unit to collect production figures to be used with paper inventory figures to quantify paper spoilage and identify areas of excessive consumption. The Board

recommended that this system should be introduced early and further steps taken to control excessive spoilage.

Disposal of sales publications

227. A test check of the records pertaining to disposal of sales publications during 1992 revealed large quantities were disposed of for recycling. In respect of 7 out of the 66 titles test-checked, the disposal rate was more than 50 per cent. In one case, it was as high as 85 per cent.

228. The test check further revealed that 3,233 copies of 16 titles were consigned to recycling in less than the prescribed three years. In one case, 40 per cent of the copies published for sale were disposed of within six months of publication. These facts were indicative of over-production.

229. The Board recommended that the market-research mechanism should be suitably strengthened to ensure that over-production was avoided as far as possible.

230. The Board was informed that the use of specialized computer software acquired in November 1991 by the Sales Section had greatly enhanced its ability to assess past sales patterns and assisted in monitoring ongoing sales and projecting future demands. As a result, print runs have been revised and greatly reduced surpluses were expected in the current and future years.

Personnel management, payroll and staff costs

Supernumerary posts

231. An interim review of the status of implementation of the retrenchment policy of 1989 mandated by the General Assembly indicated that its execution was not fully effected because there were 22 Professional and 27 General Service staff members who were holding supernumerary posts as at 31 October 1992. Since these staff members did not agree to be separated from service, the Office of Human Resources Management was charged with the responsibility of securing them permanent post assignments. However, no regular posts could be found because some did not meet the qualification requirements of vacant positions while some were due for retirement. Consequently, payments to these supernumerary staff from January 1990 to 31 October 1992, which amounted to $6,070,737, were charged to programmes where vacant posts existed. These payments were made without prior approval of the General Assembly. The Board was informed that, as at 25 March 1994, there were 14 staff members who were supernumeraries and that though they were being gainfully employed, the issue of their proper deployment was addressed with a view to having it resolved as expeditiously as possible.

Recruitment

232. Significant delays in the recruitment process were noted in a review of the official status recruitment case files of Professional staff category and above, hired from 1 January 1990 to 31 October 1992. It took 5 to 26.5 months to fill posts, computed from the time the said posts became vacant to the time replacements assumed office. Similar delays of up to 20 months were noticed in a subsequent review. These delays, which to a large extent are the result of the late submission of vacancies and the late evaluation of candidates by departments, have created shortages of staff, thus adversely affecting the implementation of projects. The Board was informed that the Office of Human Resources Management has taken steps to ensure that requests to fill vacancies

are submitted in a timely manner and that there are no delays in the evaluations of candidates.

233. The Board noted that no action was taken to update the Recruitment Manual and to issue detailed guidelines on recruitment, despite a specific provision in the programme budget for the biennium. Management agreed to undertake this task as soon as the pressure of work permits.

Extension of service

234. The Board noted that 28 out of 57 Professional staff and 20 out of 66 General Service staff who retired during the period October 1992 to June 1993 did so after extensions of service ranging from 1 to 24 months. In all, 64 staff members were given such extensions during the same period. A test check of these cases revealed that the grounds on which the extensions were given were not within the flexible criteria prescribed. Even personal reasons were cited in some cases.

235. As retirements could be easily foreseen, the Board recommended that managing the vacancies could be planned well in advance both by the Office of Human Resources Management and the departments. Cases where departments/offices do not indicate their proposals sufficiently in advance should not normally be considered for extension. Extensions wherever given should be strictly in accordance with the prescribed guidelines.

236. While agreeing with the principle that extensions should be granted in accordance with prescribed guidelines, the Administration pointed out that if no extensions were granted, the Organization would find it very difficult to satisfy the pressing demands of peace-keeping missions in core functions such as administration, finance, procurement, personnel, and so forth, as well as to provide replacements for those regular staff on mission. Most departments and offices operate under the dual pressures of heavy workloads and shortages of experienced staff members, owing to mission assignments. While the Office of Human Resources Management encourages a 12-month advance succession planning, in view of present circumstances, full compliance of the departments with this timetable is difficult.

Career development

237. The importance of introducing a career development system in the Secretariat was recognized as far back as 1978. Various basic components of such a system were also subsequently identified. But there has been little progress in its implementation "since no resources were approved for this purpose by the General Assembly". Only a provisional Career Development Handbook for General Service staff was prepared in 1990. This has neither been formally released nor updated. Though the system was to be planned for Professional staff first, the only effort in this regard was a pilot project, for limited mobility of staff in the administrative occupational group developed in 1993, which is still to be implemented. None of the activities specifically planned for the biennium 1992-1993 in this regard could be implemented. This was attributed to lack of resources and the pressure of work in other areas. The Board suggested that pending formulation of a long-term plan, some aspects of career development for various categories of staff could be built into the performance evaluation, placement, promotion, training, and so forth, and there should be a periodic assessment of the results achieved. The Administration stated that the new performance appraisal system now being tested had

incorporated some aspects of career development, including training, rewards and recognition of performance above expectations.

Consultants and experts

238. A follow-up of the implementation of previous audit recommendation regarding the commencement of work by consultants and individual contractors without the signing of Special Service Agreements showed that the irregularity persisted. At least 238 Special Service Agreements were not signed by the consultants concerned and, in four cases, were not signed by a representative of the Office of Human Resources Management during 1992-1993. The Administration indicated that exigencies of service might have caused Executive Offices to authorize programme managers to allow consultants to proceed with work without having the signatures on the Special Service Agreement form. Efforts continue to be made to remind departments/offices that adequate planning in the hiring of consultants is important and that all procedures should be completed prior to the commencement of work.

239. At ECLAC, at Santiago, some requesting offices presented to the personnel section only one candidate for each consultancy service required. Where other consultants were proposed, the recommended consultant was always selected. In a few cases, donor Governments dictated consultants to be hired for projects they were funding. This restrictive practice must stop as it does not offer adequate opportunities to hire consultants on a competitive basis. The Board was informed that ECLAC has taken necessary action to comply with the procedures for the selection of consultants.

240. At ECLAC, in Mexico, instalment payments made to consultants were not linked to the completion of specific phases of the work assignments. The Board recommended that payments should be related to work completed to facilitate the monitoring of performance and enhance output delivery. The Board was informed that ECLAC has taken steps to ensure this.

241. At ECA, the selection of consultants was made by the requesting office. Some contractors were paid in foreign currency (United States dollars) when the nature of their services did not require travel that would entitle them to be paid in foreign currency. The Board was informed that such Ethiopian consultants are now paid in local currency.

242. At ESCAP, the justification and basis used for fixing the remuneration level of consultants in each case were not documented. The field of selection of consultants was very limited, there being no consolidated roster. The Board was informed that necessary action was being taken.

243. In regard to ESCWA, the Board stated in its report on the biennium 1990-1991 6/ that fees paid to consultants were in excess of the scale established by an in-house directive; and that evidence was lacking to confirm that the expected outputs were produced prior to payment. The Advisory Committee on Administrative and Budgetary Questions, in its report of 7 October 1992 (A/47/500), requested an investigation into the specific cases to determine if fraud had occurred and the action taken in accordance with the staff regulations. The Board examined the specific 35 special service agreements concluded in the biennium 1990-1991 for which outputs were not available to the Board during its previous audit. The Board verified copies of

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6/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5), vol. I, sect. II, para. 215.

34 reports presented to it by the Programme Planning and Technical Cooperation Division of ESCWA. Only one report was therefore not submitted to the Board. It was explained that, because of the sub-standard quality of the missing report, no efforts were made to obtain a copy from the consultant who produced it. The only loss to ESCWA on the missing report related to daily subsistence allowances and travel costs as no fee was paid to the consultant, who has not made contact since 1990.

244. At ESCWA there was no centralized roster of consultants. In about 50 per cent of the Special Service Agreements examined by the Board the name of only one consultant was submitted and automatically selected in each case. The Board was informed that ESCWA has started the process of establishing a centralized roster of consultants.

245. Owing to the overall high staff vacancy rate of about 30 per cent in the biennium, ESCWA relied heavily on the services of consultants in the execution of its substantive programmes. In the biennium 1992-1993, 336 experts and consultants were engaged with their fees and travel costs totalling about $900,000, excluding daily subsistence allowances. The Board sees the need to reverse the over-reliance on consultants by providing the Commission with the established staff complement. This would ensure that consultants are hired only to perform specialized duties to complement the skills and knowledge of regular staff members.

Lump-sum travel grant

246. Staff members in New York were given an option on an experimental basis, to make their own travel arrangements for home leave, education and family visit travel by air and receive 75 per cent of the lowest full economy class fares in lieu of the prevailing entitlements. This scheme was to be effective for travel commencing prior to 31 December 1991 and a review was to be conducted to ascertain whether the application of option for lump-sum payment was to be continued or extended to other duty stations and other types of travel with any necessary modifications, or to be discontinued.

247. The Board noted that no such review was conducted in view of the limited data available on the operational and financial benefits of the lump-sum option at all covered locations. The option was extended in stages for staff at Headquarters up to 31 December 1994, on a trial basis. It was also extended to staff outside Headquarters. This was intended to allow sufficient time to gather data at all concerned duty stations and also allow a thorough analysis of the experience gained before deciding on a permanent arrangement. The Board was informed that the intention of the option was to encourage staff to exercise it in order to reduce the administrative costs of processing travel claims and that there were indications of substantial savings occurring to the Organization in both direct and administrative costs in certain cases.

248. A test check of the cases revealed that internal procedures to monitor the completion of journey in cases of the lump-sum grant have not been issued and different executive offices followed different methods. The Board suggested that suitable guidelines for monitoring by respective executive offices be issued.

249. The Board recommended that the review envisaged when the option was first introduced should be undertaken and the continuation of the scheme beyond 31 December 1994, with or without modifications, should be decided after considering all aspects. In response, the Board was informed that arrangements

were being made for such a review and that a review of the various procedures currently in use would be included in the overall review of the lump-sum option.

Special post allowance

250. The Board noticed that extensions of special post allowance were approved by the Office of Human Resources Management without reference to the Special Post Allowance Review Committee. The practice of repeated extensions of special post allowance for long periods without reference to the authority which originally approved it is not conducive to proper control. The Board therefore recommends that extensions at least beyond one year should be approved by the Review Committee.

Common staff costs

251. In its decision 48/481 of 23 December 1993, the General Assembly requested the Board of Auditors to pay particular attention to the significant increase in the common staff costs of salaries and overtime payments, particularly with respect to security officers in its audit of the accounts for 1992-1993. The Board analysed the trend in the growth of staff costs of the United Nations General Fund. The following table illustrates the growth of the factors involved during the last two biennium.

Biennium	Total expenditure	Salaries (excluding overtime)	Common staff costs	Overtime and night differential
		(Millions of United States dollars)		
1988-1989	1 749	1 075	295	16
1990-1991	2 188 (26 per cent)	1 329 (24 per cent)	382 (30 per cent)	23 (44 per cent)
1992-1993	2 375 (9 per cent)	1 428 (8 per cent)	421 (11 per cent)	28 (22 per cent)

(The percentages in brackets indicate the increases over the previous years.)

252. There have been significant increases in the common staff costs and overtime payments, particularly in the latter. Having noticed earlier the rising trend in overtime payments, the Board had covered it in its review of conference services. The findings of the Board are incorporated in paragraphs 216 to 219 above. The Board had also reviewed some of the elements of common staff costs and called for a review of the lump-sum travel grant (see para. 249).

253. In regard to the security and safety staff, the increase in overtime payments was 51 per cent in 1990-1991 and 21 per cent in 1992-1993. In terms of the quantum of work, the overtime had increased from 33,995 hours in 1987 to 51,174 hours in 1992, but declined to 41,888 hours in 1993. The trend since 1987 shows that the Conference and Secretary-General's security units have increased substantially their share in overtime payments.

254. The Administration pointed out that the increase of 51 per cent in 1990-1991 in respect of overtime payments to the security and safety staff was the result of the provision of security coverage for the large number of Security Council meetings on the Persian Gulf crisis. The 21 per cent increase in overtime payments in 1992-1993 resulted from the security coverage provided to the extraordinary number of meetings and informal consultations of the

Security Council on the peace-keeping and peacemaking initiatives undertaken by the Organization. Further, in view of the security concerns experienced following terrorist incidents in New York City, the entire security apparatus for the Headquarters complex and the Secretary-General's detail had to be substantially tightened during the biennium under review. While the security threats which promoted the increased security coverage have not been eliminated, the Security Service has redistributed assignments and will continue to monitor and control the need for overtime with a view to bringing about economies in this area to the extent possible.

255. Payments of overtime to security and safety staff were also reviewed by Internal Audit. Their major recommendations were: written guidelines need to be issued for reporting time, lineup inspection and change of uniform; compensatory time should be recorded at straight rates; and the number of hours of overtime per week per head should be limited to ensure that it does not affect adversely the health and efficiency of officers.

256. The Board was informed that following a comprehensive review by the Security and Safety Service and in keeping with the recommendations by the Internal Audit Division, the Service issued revised written guidelines covering reporting time, lineup inspection and changing times. New instructions were also issued in October 1993 reducing the overtime entitlement of security staff accompanying the Secretary-General on mission to a maximum of four hours per day. In those cases when the full amount of compensatory time earned during the course of mission assignment could not be granted owing to the exigencies of service, payments were authorized but measures were taken to ensure that this was effected only at the straight-time rate. The Administration has noted the concerns expressed by the Internal Audit Division regarding the need to limit overtime to 40 hours per month on grounds of health and efficiency and assured the Board that the Security Service distributes overtime assignments in such a way as to comply with this limitation, wherever possible.

257. On the whole, the Board believes that there is scope for economy in overtime payments by stricter control of authorizations.

Staffing table control

258. An analysis of the payroll master as at 1 January 1994 indicated the following:

(a) Out of 7,825 cases, 122 post numbers were found encumbered by 2 different staff members and 8 by 3 staff members. Further, in 3 cases, each was encumbered by 5, 10 and 44 staff members;

(b) In 1,072 cases, the post numbers allotted did not match with the allotment account codes indicated against them. This implied that the staff salaries were being charged to incorrect allotment accounts;

(c) In 351 cases, post numbers were not indicated in the payroll master file;

(d) In 2,032 cases, either the terms of fixed and short-term contracts had expired or action to review employment of permanent staff members was incomplete.

259. While acknowledging that circumstances over the past few years have placed a strain on staffing table control and processing capability, the Administration informed the Board that the payroll master contained post numbers for information purposes only, and could not be considered as the point at which control over the staffing table was performed. Nevertheless, the Administration was concerned at the possible implications of the audit findings and undertook to conduct a thorough investigation and review of discrepancies, as well as an evaluation of the updating procedures in the payroll files. As regards the continuation in the payroll of staff members whose contracts had expired, the Administration assured the Board that in all cases where salary payments were made to such staff, this was done on the basis of certifications to release salary in anticipation of contract extension. The Board considers that continuation of payment in anticipation of contract extension should be avoided wherever possible, and recommends that the Administration take steps to complete the contract renewal process prior to the expiration date.

Revenue-producing activities

260. Schedule 2.1 shows that the United Nations revenue-producing activities generated an excess of income over expenditure of $8.8 million from a gross turnover of $57.7 million. Compared to 1990-1991, gross turnover remained constant but the net income fell by 14 per cent. A major cause for this decline was the suspension of guided tours for visitors at the Headquarters building in New York for security reasons during part of 1993. This also had a direct effect on sales from the gift shop and postal counter. The Board reviewed the operation of certain revenue-producing activities in New York, Geneva and Vienna.

261. In 1990-1991 the Board noted that the accounting and control procedures for the sale of stamps by the United Nations Postal Administration (UNPA) in New York were deficient. 7/ In 1992-1993, the Board, as a result of a report from the Office of Inspections and Investigations, noted further serious weakness in the accounting and control procedures at UNPA at Geneva, which in 1992-1993 had a turnover of $6.4 million.

262. Further, the Board noted serious deficiencies in the arrangements for controlling and banking receipts in the Television Service at Headquarters and at UNPA offices at Geneva and Vienna. The Administration told the Board that steps are in hand to remedy these deficiencies.

263. More generally, the Board found that there is a need to define more clearly the objectives of operating each revenue-producing activity and to tighten the management. For example, the Board found that serious delays in the plans to relocate the Newsstand have resulted in significant income foregone.

264. Similarly, the Board found that there is no regular review of the performance of the Gift Centre. There is also considerable scope for augmenting the income from its operation through relocation of the Centre at Headquarters, higher mark-up on souvenir items, and better supervision and control, particularly over inventory.

7/ Ibid., paras. 112 and 113.

Cases of fraud and presumptive fraud

265. The Administration provided the Board with the information on the 12 cases of fraud and presumptive fraud (excluding those relating to peace-keeping operations) that became known during the biennium 1992-1993.

Nature of fraud or presumptive fraud	Number of cases
Theft or misuse of United Nations property and funds	3
Forged bank cheques	1
Misappropriation of non-United Nations funds	1
Fraudulent representations	2
Falsification/suppression of information	1
Improper acquisition of United Nations entitlement	4
Total	12

The details of cases involving sums of more than $10,000 are set out in paragraphs 266 to 272 below.

Theft or misuse of United Nations property and funds

266. In one case, a messenger of the Organization was involved. The messenger stole seven cheques totalling $42,084, payable to the Organization from the internal mail at Headquarters and deposited into an account established by him, and the proceeds were withdrawn by him. The amount of $42,084 was recovered from the bank which accepted those cheques for payment. The messenger was summarily dismissed. The possible involvement of other staff members is being investigated.

267. In another case, the Office of Inspections and Investigations has determined that a staff member has misappropriated $24,700 in travellers cheques and $8,100 in respect of airline tickets. The staff member was summarily dismissed. The Board was informed that the Administration had taken steps to address the internal control weaknesses brought to light by this case. The procedures followed by the travel agency in releasing tickets and travel advances have been tightened, so as to ensure that these reach the staff member concerned. Similarly, in the Accounts Division steps have been taken to ensure that the procedures governing the processing of travel authorizations are strictly followed, to prevent a reoccurrence of an event similar to the present case.

268. In the third case, outsiders were involved. The theft was perpetrated by four individuals external to the Organization who were able to intercept a cheque issued by a Member State for an amount of $932,203. The case came to light when the contributor inquired about the receipt of the cheque. Subsequently, national law enforcement authorities contacted United Nations Headquarters asking whether certain individuals who negotiated the cheque were authorized to act as agents of the United Nations. Recovery of the principal and interest was effected.

Falsified medical insurance claims

269. There were two cases of falsification of medical insurance claims by staff members.

270. In one case, a staff member allegedly indulged in fraudulent medical insurance claims besides defrauding the United Nations Organization by factual misrepresentations, thereby making it possible for his medical expenses to be charged to the Organization to the extent of over $73,000. The staff member was summarily dismissed for serious misconduct.

Falsification of relocation allowance claim

271. A staff member submitted false and fabricated hotel bills totalling $11,765 in connection with the relocation of staff members during a security situation. The case was detected before payment. The staff member was dismissed from service without notice or compensation.

Forged bank cheques

272. A case of attempted encashment of cheques at the bank at which UNIDO has an account, and against which it makes payments on behalf of the United Nations Office at Vienna, remains under investigation. The matter has also been reported to INTERPOL. The Board has also raised its concern that the cheques appeared to correspond to the Organization's cheque numbering series and relate to the United Nations allotment account code.

Other audit reports

273. In accordance with the direction of the General Assembly that the Board of Auditors examine and report separately on certain other accounts, the Board has issued reports to the General Assembly for the following audits:

United Nations Peace-keeping operations 8/

International Trade Centre 9/

United Nations University 10/

United Nations Development Programme 11/

United Nations Children's Fund 12/

8/ Ibid., Forty-ninth Session, Supplement No. 5 (A/49/5), vol. II, sect. II.

9/ Ibid., Supplement No. 5 (A/49/5), vol. III, sect. II.

10/ Ibid., Supplement No. 5 (A/49/5), vol. IV, sect. II.

11/ Ibid., Supplement No. 5A (A/49/5/Add.1), sect. II.

12/ Ibid., Supplement No. 5B (A/49/5/Add.2), sect. II.

United Nations Relief and Works Agency for Palestine Refugees in the Near East 13/

United Nations Institute for Training and Research 14/

Voluntary funds administered by the United Nations High Commissioner for Refugees 15/

United Nations Environment Programme 16/

United Nations Population Fund 17/

United Nations Habitat and Human Settlements Foundation 18/

United Nations International Drug Control Programme 19/

In addition, we have audited the accounts of the United Nations Joint Staff Pension Fund and our report will be included in the report of the United Nations Joint Staff Pension Board. 20/

Acknowledgement

274. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General of the United Nations, the Directors-General of the United Nations Offices at Geneva and at Vienna, the Secretary-General of the United Nations Conference on Trade and Development, the executive secretaries of the regional commissions, the Registrar of the International Court of Justice, and their officers and members of their staff.

(*Signed*) John BOURN
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland

(*Signed*) Osei Tutu PREMPEH
Auditor-General of Ghana

(*Signed*) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

13/ Ibid., *Supplement No. 5C* (A/49/5/Add.3), sect. II.

14/ Ibid., *Supplement No. 5D* (A/49/5/Add.4), sect. II.

15/ Ibid., *Supplement No. 5E* (A/49/5/Add.5), sect. I.

16/ Ibid., *Supplement No. 5F* (A/49/5/Add.6), sect. II.

17/ Ibid., *Supplement No. 5G* (A/49/5/Add.7), sect. II.

18/ Ibid., *Supplement No. 5H* (A/49/5/Add.8), sect. II.

19/ Ibid., *Supplement No. 5I* (A/49/5/Add.9), sect. II.

20/ Ibid., *Supplement No. 9* (A/49/9).

ANNEX

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1991 a/

I. RECOMMENDATION 10 (a)

1. There should be closer monitoring of expenditures to ensure that these are within the appropriations voted and the allotments issued.

Measures taken by the Administration

2. Expenditures incurred were within the amount of commitment authority approved by the General Assembly in its resolution 46/184 of 20 December 1991, by which it authorized the Secretary-General to commit an additional amount of up to $13,867,100 with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions. The additional amount committed was $11,971,200 - a figure well within the amount authorized.

3. The Administration agreed with the recommendation that the expenditures should be incurred only within the appropriations voted and allotments issued and is taking steps to ensure compliance. Procedures are being designed under the Integrated Management Information System (IMIS) that would ensure that obligations are not accepted if funds are not available. Given the phased implementation of IMIS, such procedures are expected to be in place by June 1994 and approximately one year later in offices away from Headquarters.

Comments of the Board

4. Implementation of IMIS is behind schedule. The Board has again commented on budgetary control in the present report.

II. RECOMMENDATION 10 (b)

5. The Guidelines for the Acceptance, Valuation, Safe-keeping, Use and Possible Monetization of Contributions-in-kind to Operation Salaam should be immediately implemented in the United Nations Office of the Coordinator for Humanitarian and Economic Assistance Programmes related to Afghanistan (UNOCA) (now known as the United Nations Office for the Coordination of Humanitarian Assistance to Afghanistan (UNOCHA)).

Measures taken by the Administration

6. Guidelines have been issued.

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a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5), vol. I, sect. II, para. 10.

Comments of the Board

7. UNOCHA has adopted a policy of accepting only those pledges of contributions in kind that it is capable of handling and controlling and where this is not the case donors are directed to the United Nations agency which can make best use of the contributions. The Board noted that in 1992-1993 no pledge or contributions in kind have been received by UNOCHA.

III. RECOMMENDATION 10 (c)

8. UNOCHA should establish criteria for a firm commitment to be considered a confirmed pledge and recorded in the accounts.

Measures taken by the Administration

9. The Financial Regulations and Rules provide guidance as to which commitments should be recorded.

Comments of the Board

10. The Board noted that UNOCHA has been careful to record only those pledges which they considered to be absolutely firm. However, we found that in certain circumstances the cash contribution was received by the Financial Resources Management Services at Geneva in advance of documentation confirming commitment to UNOCHA.

IV. RECOMMENDATION 10 (d)

11. More effective cash management should be adopted, particularly on the formulation of investment policy and the levels of balances maintained for cash at banks.

Measures taken by the Administration

12. An investment policy was approved by the Controller in June 1993. Treasury is reorganizing and restructuring primary bank accounts and improving cash forecasting. This process began in the autumn of 1993.

Comments of the Board

13. The Board noted that a comprehensive and detailed request for proposals was issued to 20 banks for cash concentration system arrangements by reducing the bank accounts. The process is expected to be completed soon, leading to the choosing of one or two proposals submitted by banks for implementation late in 1994.

V. RECOMMENDATION 10 (e)

14. The authorization for the advances made to the United Nations Institute for Training and Research (UNITAR) must be sought from the General Assembly.

Measures taken by the Administration

15. The General Assembly, in its resolution 47/227 of 8 April 1993, accepted the Secretary-General's proposal that the United Nations take over the UNITAR building in New York in return for the cancellation of the debt and coverage of the financial obligations for 1992 and the transitional phasing-out costs for the first half of 1993.

Comments of the Board

16. The Board noted that the necessary action has now been taken. Further details can be found in the Board's report on the financial statements of UNITAR for 1993.

VI. RECOMMENDATION 10 (f)

17. It should be explicitly established if and to what extent the Office of the United Nations Disaster Relief Coordinator (UNDRO) may deviate from United Nations administrative instructions.

Measures taken by the Administration

18. The Department of Humanitarian Affairs, Geneva office (formerly UNDRO), may not deviate from United Nations administrative instructions and now complies with those instructions.

Comments of the Board

19. The Board found no evidence of further deviations from administrative instructions but will continue to monitor the position in future audits.

VII. RECOMMENDATION 10 (g)

20. The Economic Commission for Africa should strengthen its internal and accounting controls.

Measures taken by the Administration

21. A new Chief of the Budget and Finance Section has been appointed at ECA. New internal controls have been introduced and existing controls and procedures have been reinforced. Cash payments to staff have been discontinued. The ECA cashier, who now reports directly to the Chief of Budget and Finance Section, has been instructed not to prepare cheques for general use in the name of any finance officer.

Comments of the Board

22. The Board noted the improvements effected in internal and accounting controls at ECA.

VIII. RECOMMENDATION 10 (h)

23. The unauthorized hiring of staff by the Centre for Human Rights should be discontinued immediately. Performance review of personnel, as well as review of permanent and short-term appointments, should be carried out on a timely basis. A more effective system of managing and controlling the granting of allowances and benefits should be installed.

Measures taken by the Administration

24. In April 1993, the Internal Audit Division conducted an audit of the education grant processing procedures used by the Office of Human Resources Management. At the suggestion of the Internal Audit Division, a checklist has been prepared by the Office, which will strengthen internal control procedures and facilitate the processing of claims.

Comments of the Board

25. The recommendation has been partially implemented. The Board will pursue the remaining part of the recommendation.

IX. RECOMMENDATION 10 (i)

26. Deficiencies in the staffing table system should be evaluated and improvements made. In the United Nations Office at Geneva, staff levels should be brought in line with authorized post levels. In ECA, the organizational structure should be streamlined. Regular assessments of manpower requirements should be conducted at the United Nations Office at Geneva and ECA.

Measures taken by the Administration

27. The Department of Administration and Management has initiated a procedure whereby data generated from selected personnel action forms (P.5) is transferred to the payroll system without further manual data entry by the Payroll Unit of the Accounts Division.

28. Efforts continue to regularize the situation of staff members at Geneva whose current grade is higher than the posts they occupy.

29. A proposed restructuring of the divisions at ECA includes a recommendation to reduce the number of divisions from 11 to 9. This is based on a functional regrouping of programmes and activities that will allow for more clearly defined responsibilities and greater managerial control. The restructuring will address the issue of manpower requirements. Plans are under consideration for an in-depth review of the United Nations Office at Geneva in the near future.

Comments by the Board

30. The staffing control will improve with the introduction of IMIS. The restructuring in ECA has not yet been completed. This and the proposed in-depth review of the United Nations Office at Geneva have to be expedited.

X. RECOMMENDATION 10 (j)

31. The quantity and quality of staff resources of the Internal Audit Division should be strengthened in order to ensure adequate audit coverage. Audit planning should be improved. Internal audit findings and recommendations should be given proper response. Potential conflicts of interest should be avoided.

Measures taken by the Administration

32. Several extrabudgetary posts funded from the peace-keeping support account have been added to the Division. The Internal Audit Division has assigned a number of auditors specifically to the audit of activities related to peace-keeping operations. The Under-Secretary-General for Administration and Management issued clearly defined guidelines to all heads of departments and offices away from Headquarters establishing time-limits for issuance of audit reports by the Internal Audit Division and transmission of responses thereto by programme managers.

33. The Assistant Secretary-General for Inspection and Investigations is undertaking an examination of deficiencies in audit planning both at Headquarters and at Geneva, with a view to ensuring that corrective action is taken quickly. Steps are being taken to ensure that Internal Audit Division staff will not serve on United Nations staff bodies or staff/management committees that might create possible conflicts of interest.

Comments by the Board

34. Necessary action has been taken or initiated to implement the recommendation. The Board will pursue this further in future audits.

XI. RECOMMENDATION 10 (k)

35. The build-up of unnecessary administrative functions in addition to those already available should be avoided when establishing new institutions. Programme management and performance reporting as well as the timely implementation of projects should be improved. The organizational and personnel structure of the Centre for Social Development and Humanitarian Affairs should be reviewed.

Measures taken by the Administration

36. Revised estimates for the biennium 1992-1993 reflect efforts to eliminate unnecessary administrative structures. A report by the Secretary-General reviewing the main systems of accountability and responsibility, assessing those systems and drawing conclusions concerning strengthening material accountability

and responsibility (A/48/452) has been prepared. Certain organizational units within the Centre have been redeployed.

Comments by the Board

37. Action has been taken or initiated to implement the recommendation.

XII. RECOMMENDATION 10 (l)

38. ECA should strengthen and improve the supervision and coordination of its Multinational Programming and Operational Centres (MULPOCs) and substantially improve programme management.

Measures taken by the Administration

39. A review of staffing of MULPOCs is being conducted. Deficiencies in programme outputs are being addressed as part of restructuring of ECA.

Comments by the Board

40. The Board will examine the position in its future audits.

XIII. RECOMMENDATION 10 (m)

41. The publication of the Human Rights Newsletter should be reconsidered.

Measures taken by the Administration

42. The publication of the Newsletter has been temporarily suspended. The Centre for Human Rights is reconsidering the advisability of continuing to produce the Newsletter in its existing format.

Comments of the Board

43. The Board has no further comments.

XIV. RECOMMENDATION 10 (n)

44. Policy guidelines on the proper disposition of long outstanding accounts receivable and payable should be established.

Measures taken by the Administration

45. Guidelines are currently under consideration that will include a standard timetable for follow-up steps required in attempting to dispose of those accounts as well as a time-limit for the submission of a recommendation to write off accounts receivable where collection attempts prove unsuccessful.

Comments of the Board

46. Action has been initiated to implement the recommendation.

XV. RECOMMENDATION 10 (o)

47. Budgetary controls for general and technical cooperation trust funds and the corresponding support costs should be improved and performed in accordance with relevant administrative instructions.

Measures taken by the Administration

48. Detailed cost plans have been prepared that serve as the basis for allotments for technical cooperation trust funds.

Comments of the Board

49. The Board has commented further on budgetary control in the present report for the biennium 1992-1993.

XVI. RECOMMENDATION 10 (p)

50. Administrative instructions on the hiring, granting remuneration and performance evaluation of experts and consultants should be strictly adhered to.

Measures taken by the Administration

51. The Office of Human Resources Management has issued a reminder to all executive and administrative officers to observe scrupulously all administrative instructions on the hiring, remuneration and performance evaluation of experts and consultants. The monitoring of compliance with these instructions will be facilitated by a computerized system recently developed by the Office. The implementation of IMIS will also facilitate the monitoring of Special Service Agreements at other duty stations.

Comments of the Board

52. The Board has again noticed serious violations of administrative instructions, in its audits of the United Nations organizations for the biennium 1992-1993. The Board will examine the improvement in its future audits.

XVII. RECOMMENDATION 10 (q)

53. Policies on procurement, bidding and non-expendable property should be reviewed for better delivery of services. Financial control and accountability for all United Nations property should be instituted.

Measures taken by the Administration

54. Policies on bidding and on exceptions to bidding are clearly established in the Financial Regulations and Rules of the United Nations (financial rules 110.18 and 110.19). The United Nations rules regarding procurement are similar to, and consistent with, those of a number of Member States.

55. Regarding a thorough review of proposed projects before final submission for bidding, a process will be initiated at the beginning of 1994 whereby every proposal valued at over $100,000 will be submitted to an outside evaluation for adequacy. A list of experts that can be retained for this purpose is currently being compiled.

56. The inventory of non-expendable property at Headquarters is now up-to-date.

57. Delays in deliveries have been addressed by providing suppliers more realistic delivery schedules and intensifying follow-up actions.

58. The other issues such as property control in field offices have also been addressed.

Comments of the Board

59. Some issues such as development of appropriate policy of recovery for losses of property remain to be addressed.

60. The Board has reviewed procurement on an organization-wide basis, for the biennium 1992-1993, and will pursue its recommendation in future audits.

XVIII. RECOMMENDATION 10 (r)

61. The system and procedures in the selection and monitoring of performance of fellows at the Fellowship Service need to be improved.

Measures taken by the Administration

62. Resident representatives have been reminded to comply with requirements concerning the submission of evaluations. Fellows have been notified of their responsibility to comply with requirements to submit progress reports and a final report. Government authorities are being reminded to submit nomination forms by the established deadline.

Comments of the Board

63. The necessary action has been taken or initiated to implement the recommendation.

XIX. RECOMMENDATION 10 (s)

64. The Integrated Management Information System should be continuously developed and reformulated to incorporate recent developments and policies.

Measures taken by the Administration

65. IMIS is being implemented on a continuing basis.

Comments of the Board

66. The Board has reviewed the implementation of IMIS and the results are incorporated in the present report for the biennium 1992-1993.

III. AUDIT OPINION

We have examined the appended financial statements numbered I to XVII, properly identified, relevant schedules, annexes and the supporting explanatory notes of the United Nations for the financial period ended 31 December 1993, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the United Nations as at 31 December 1993 and the results of the operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the United Nations financial statements as provided for in the Financial Regulations.

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1994

I certify that the appended financial statements of the United Nations, numbered I to XVII, are correct.

(Signed) Yukio TAKASU
Controller

V. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

Statement I

UNITED NATIONS GENERAL FUND

Status of appropriations for the biennium 1992 - 1993 as at 31 December 1993

(Thousands of United States dollars)

Appropriation part and section	Amount approp. by Res. 48/219	Transfers between Sections a/	Adjusted appropriation	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations	Total	
Part I Overall policy-making, direction and co-ordination							
Section							
01 Overall policy-making, direction and co-ordination	36,856.8	-	36,856.8	33,813.1	2,451.2	36,264.3	592.5
Total, part I	36,856.8	-	36,856.8	33,813.1	2,451.2	36,264.3	592.5
Part II Political affairs							
Section							
02 Good offices and peace-making; peace-keeping; research and the collection of information	115,866.8	(538.5)	115,328.3	100,178.9	5,043.5	105,222.4	10,105.9
03 Political and Security Council Affairs	4,001.2	147.1	4,148.3	4,146.3	2.0	4,148.3	-
04 Political and General Assembly affairs and Secretariat services	2,957.0	23.3	2,980.3	2,919.4	60.9	2,980.3	-
05 Disarmament	4,067.8	-	4,067.8	3,962.3	38.9	4,001.2	66.6
06 Special political questions, regional co-operation, decolonization and trusteeship	2,980.0	-	2,980.0	2,897.5	20.9	2,918.4	61.6
07 Elimination of apartheid	1,789.4	171.0	1,960.4	1,932.9	27.5	1,960.4	-
37 Department of Political Affairs (Restructured)	42,268.1	127.9	42,396.0	41,335.1	1,060.9	42,396.0	-
Total, part II	173,930.3	(69.2)	173,861.1	157,372.4	6,254.6	163,627.0	10,234.1
Part III International justice and law							

Appropriation part and section	Amount approp. by Res. 48/219	Transfers between Sections a/	Adjusted appropriation	Expenditure: Disburse-ments	Expenditure: Unliquidated obligations	Expenditure: Total	Unencumbered balance
Section							
08 International Court of Justice	19,715.3	-	19,715.3	19,312.5	318.1	19,630.6	84.7
09 Legal activities	5,323.8	-	5,323.8	5,271.9	51.1	5,323.0	0.8
10 Law of the sea and ocean affairs	2,002.7	1.9	2,004.6	1,981.8	22.8	2,004.6	-
38 Legal Activities (Restructured)	21,811.5	(1.9)	21,809.6	19,878.1	1,120.0	20,998.1	811.5
Total, part III	48,853.3	-	48,853.3	46,444.3	1,512.0	47,956.3	897.0
Part IV International co-operation for development							
Section							
11 Development and international economic co-operation	12,700.2	(471.8)	12,228.4	12,166.8	61.6	12,228.4	-
12 Regular programme of technical co-operation	34,103.7	-	34,103.7	30,806.4	3,103.3	33,909.7	194.0
13 Department of International Economic and Social Affairs	13,015.3	(213.3)	12,802.0	12,742.0	60.0	12,802.0	-
14 Department of Technical Co-operation for Development	6,759.4	8.6	6,768.0	6,759.8	8.2	6,768.0	-
15 United Nations Conference on Trade and Development (UNCTAD)	92,900.6	(2,018.7)	90,881.9	86,891.4	1,595.7	88,487.1	2,394.8
16 International Trade Centre (ITC)	17,465.2	-	17,465.2	17,465.2	-	17,465.2	-
17 United Nations Environment Programme (UNEP)	12,646.5	-	12,646.5	12,018.3	530.0	12,548.3	98.2
18 Centre for Science and Technology for Development	1,111.5	0.8	1,112.3	1,112.3	-	1,112.3	-
19 United Nations Centre for Human Settlements (HABITAT)	10,055.9	-	10,055.9	9,806.5	174.3	9,980.8	75.1
20 United Nations Centre on Transnational Corporations	3,264.8	71.9	3,336.7	3,284.3	52.4	3,336.7	-
21 Social development and humanitarian affairs	10,889.7	-	10,889.7	10,576.8	218.6	10,795.4	94.3

Statement I (continued)

Appropriation part and section	Amount approp. by Res. 48/219	Transfers between Sections a/	Adjusted appropriation	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations	Total	
22 International drug control programme	13,169.2	-	13,169.2	12,588.6	320.7	12,909.3	259.9
39 Department of Economic and Social Development (Restructured)	41,271.2	1,543.8	42,815.0	42,525.1	289.9	42,815.0	-
39A Department for Policy Coordination* and Sustainable Development	15,711.8	(947.6)	14,764.2	14,076.7	687.5	14,764.2	-
39B Department for Economic and Social Information and Policy Analysis	15,820.8	(181.2)	15,639.6	15,164.4	475.2	15,639.6	-
39C Department for Development Support and Management Services	10,021.2	437.2	10,458.4	10,307.6	150.8	10,458.4	-
39D Policy-making organs in the economic and social sectors	965.9	(96.2)	869.7	806.0	63.7	869.7	-
Total, part IV	311,872.9	(1,866.5)	310,006.4	299,098.2	7,791.9	306,890.1	3,116.3
Part V Regional co-operation for development							
Section							
23 Economic Commission for Africa (ECA)	68,726.0	-	68,726.0	62,807.9	2,536.5	65,344.4	3,381.6
24 Economic and Social Commission for Asia and the Pacific (ESCAP)	52,282.2	(121.7)	52,160.5	50,036.3	1,232.4	51,268.7	891.8
25 Economic Commission for Europe (ECE)	40,021.5	-	40,021.5	39,027.0	773.0	39,800.0	221.5
26 Economic Commission for Latin America and the Caribbean (ECLAC)	66,211.8	-	66,211.8	64,324.3	1,504.1	65,828.4	383.4
27 Economic and Social Commission for Western Asia (ESCWA)	32,365.9	121.7	32,487.6	31,689.5	798.1	32,487.6	-
Total, part V	259,607.4	-	259,607.4	247,885.0	6,844.1	254,729.1	4,878.3
Part VI Human rights and humanitarian affairs							
Section							
28 Human rights	25,003.2	-	25,003.2	23,232.5	755.3	23,987.8	1,015.4
29 Protection of and assistance to refugees	63,327.3	-	63,327.3	62,254.4	380.0	62,634.4	692.9

Appropriation part and section	Amount approp. by Res. 48/219	Transfers between Sections a/	Adjusted appropriation	Expenditure			Unencumbered balance
				Disbursements	Unliquidated obligations	Total	
30 Disaster relief operations	1,951.2	-	1,951.2	1,919.8	2.4	1,922.2	29.0
40 Department of Humanitarian Affairs (Restructured)	10,609.8	-	10,609.8	9,923.4	417.0	10,340.4	269.4
Total, part VI	100,891.5	-	100,891.5	97,330.1	1,554.7	98,884.8	2,006.7
Part VII Public information							
Section							
31 Public information	114,763.8	-	114,763.8	106,905.1	3,101.2	110,006.3	4,757.5
Total, part VII	114,763.8	-	114,763.8	106,905.1	3,101.2	110,006.3	4,757.5
Part VIII Common support services							
Section							
32 Conference services	107,361.1	-	107,361.1	106,592.5	153.6	106,746.1	615.0
33 Administration and management	99,464.5	-	99,464.5	98,599.9	208.8	98,808.7	655.8
41 Department of Administration and Management (Restructured)	635,274.5	-	635,274.5	603,947.5	24,366.0	628,313.5	6,961.0
Total, part VIII	842,100.1	-	842,100.1	809,139.9	24,728.4	833,868.3	8,231.8
Part IX Special expenses							
Section							
34 Special expenses	51,432.9	-	51,432.9	50,247.8	474.5	50,722.3	710.6
Total, part IX	51,432.9	-	51,432.9	50,247.8	474.5	50,722.3	710.6
Part X Capital expenditures							
Section							
35 Construction, alteration, improvements and major maintenance of premises	98,363.8	-	98,363.8	90,300.1	7,509.8	97,809.9	553.9
Total, part X	98,363.8	-	98,363.8	90,300.1	7,509.8	97,809.9	553.9

Statement I (concluded)

Appropriation part and section	Amount approp. by Res. 48/219	Transfers between Sections a/	Adjusted appropriation	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations	Total	
Part XI Staff assessment							
Section							
36 Staff assessment	372,731.2	1,935.7	374,666.9	374,666.9	-	374,666.9	-
Total, part XI	372,731.2	1,935.7	374,666.9	374,666.9	-	374,666.9	-
Grand Total	2,411,404.0	-	2,411,404.0	2,313,202.9	62,222.4	2,375,425.3	35,978.7

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a/ Approved by the Advisory Committee for Administrative and Budgetary Questions.

Schedule 1.1

UNITED NATIONS GENERAL FUND

Status of appropriations by programme and major object of expenditure for the biennium 1992 - 1993 as at 31 December 1993

(Thousands of United States dollars)

Appropriation part, section and programme	Adjusted appro- priation	Expenditures							Unencum- bered balance
		Salaries & common staff costs	Travel	Contrac- tual services	Operating exp. & supplies	Acquisi- tions & new prem.	Fellowships grants & other exp.	Total	
Part I Overall policy-making, direction and co-ordination									
Section 01 Overall policy-making, direction and co-ordination									
Programme									
General Assembly	4,890.6	2,557.8	1,117.4	479.2	59.1	-	-	4,213.5	677.1
Advisory Committee on Administration and Budgetary Questions	2,519.2	1,097.4	1,148.0	249.7	14.3	10.9	-	2,520.3	(1.1
Committee on Contributions	262.2	-	252.2	-	-	-	-	252.2	10.0
United Nations Board of Auditors (including its secretariat)	3,443.3	785.7	7.2	2,605.7	11.6	69.2	-	3,479.4	(36.1
United Nations Joint Staff Pension Board	2,565.0	-	45.2	-	70.1	-	2,475.4	2,590.7	(25.7
Committee for Programme and Co-ordination (CPC)	650.1	-	633.3	-	-	-	-	633.3	16.8
The Secretary General	2,547.3	799.7	535.2	-	1,174.6	0.2	-	2,509.7	37.6
Executive Office of the Secretary General	12,483.4	10,725.3	918.1	66.5	541.4	276.9	-	12,528.2	(44.8
Office of the Director-General, United Nations Office at Geneva	4,171.9	4,057.7	70.9	-	8.2	20.5	-	4,157.3	14.6
Office of the Director-General, United Nations Office at Vienna	2,330.0	2,185.6	78.3	-	12.2	28.8	-	2,304.9	25.1
Special Missions	993.8	1,073.0	-	-	1.8	-	-	1,074.8	(81.0
Total, section 01	36,856.8	23,282.2	4,805.8	3,401.1	1,893.3	406.5	2,475.4	36,264.3	592.5
Total, part I	36,856.8	23,282.2	4,805.8	3,401.1	1,893.3	406.5	2.475 4	36,264.3	592.5
Part II Political affairs									
Section 02 Good offices and peace-making; peace-keeping; research and the collection of information									

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Programme									
Executive direction and management	6,028.7	6,050.0	95.7	0.1	61.6	39.6	-	6,247.0	(218.3
Special Missions	107,563.9	73,951.6	5,467.4	115.4	13,675.9	4,283.8	(2.5)	97,491.6	10,072.3
International assistance programmes	165.9	286.7	19.1	-	37.6	0.5	2.5	316.4	(180.5
Industrial operations	1,569.8	681.3	142.7	-	224.8	52.6	-	1,101.4	468.4
Field operations support	-	36.0	-	-	-	-	-	36.0	(36.0
Total, section 02	115,328.3	81,005.6	5,724.9	115.5	13,999.9	4,376.5	-	105,222.4	10,105.9
Section 03 Political and Security Council Affairs									
Programme									
Policy-making organs	84.7	-	29.2	54.6	0.9	-	-	84.7	-
Executive direction and management	656.0	497.5	73.0	0.2	43.9	41.4	-	656.0	-
Political and Security Council Affairs Divisions	3,406.7	3,322.0	42.2	0.7	0.5	0.5	40.8	3,406.7	-
Political Affairs, Trusteeship and Decolonization	0.9	0.9	-	-	-	-	-	0.9	-
Total, section 03	4,148.3	3,820.4	144.4	55.5	45.3	41.9	40.8	4,148.3	-
Section 04 Political and General Assembly affairs and Secretariat services									
Programme									
Committee on the Exercise of the Inalienable Rights of the Palestinian People	6.6	-	-	6.6	-	-	-	6.6	-
Office of the Under-Secretary-General for Political and General Assembly Affairs	229.9	217.3	10.9	0.8	0.9	-	-	229.9	-
Division for Palestinian Rights	1,197.5	735.5	337.7	0.5	123.8	-	-	1,197.5	-
Technical and Secretariat services	1,546.3	1,510.0	36.2	0.1	-	-	-	1,546.3	-
Total, section 04	2,980.3	2,462.8	384.8	8.0	124.7	-	-	2,980.3	-
Section 05 Disarmament									
Programme									

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Conference on Disarmament	141.3	105.3	34.1	-	3.6	-	-	143.0	(1.7
Department for Disarmament Affairs, Headquarters	3,720.3	2,886.3	70.9	26.8	60.5	276.1	331.4	3,652.0	68.3
United Nations Institute for Disarmament Research (UNIDIR)	206.2	-	-	-	-	-	206.2	206.2	-
Total, section 05	4,067.8	2,991.6	105.0	26.8	64.1	276.1	537.6	4,001.2	66.6
Section 06 Special political questions, regional co-operation, decolonization and trusteeship									
Programme									
Policy-making organs	187.2	-	156.5	-	27.3	-	-	183.8	3.4
Office of the Under-Secretary-General for Special Political Questions, Regional Co-operation, Decolonization and Trusteeship	388.6	182.5	183.7	-	2.8	-	-	369.0	19.6
Department of Political Affairs, Trusteeship and Decolonization	2,160.5	2,121.3	0.6	-	10.6	0.2	-	2,132.7	27.8
Administration and common services	243.7	230.8	-	-	2.1	-	-	232.9	10.8
Total, section 06	2,980.0	2,534.6	340.8	-	42.8	0.2	-	2,918.4	61.6
Section 07 Elimination of apartheid									
Programme									
Policy-making organs	620.2	-	246.7	-	-	-	373.5	620.2	-
Centre against Apartheid	1,271.1	1,243.3	10.0	6.9	10.9	-	-	1,271.1	-
Other special African questions	69.1	69.1	-	-	-	-	-	69.1	-
Total, section 07	1,960.4	1,312.4	256.7	6.9	10.9	-	373.5	1,960.4	-
Section 37 Department of Political Affairs (Restructured)									
Programme									
Policy-making organs	2,039.4	0.1	619.8	227.1	85.3	-	1,107.1	2,039.4	-
Executive Direction and Management	8,757.4	7,153.3	835.6	11.3	641.1	116.1	-	8,757.4	-

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro- priation	Expenditures: Salaries & common staff costs	Travel	Contrac- tual services	Operating exp. & supplies	Acquisi- tions & new prem.	Fellowships grants & other exp.	Total	Unencum- bered balance
Information Services									
Political and Security Council affairs including disarmament	4.0	4.0	-	-	-	-	-	4.0	-
Political affairs, trusteeship and decolonization	22,215.5	19,929.0	537.1	154.8	162.4	414.9	1,017.3	22,215.5	-
Other special African questions	4,549.9	4,529.1	0.1	-	20.4	-	0.3	4,549.9	-
Secretariat services - Division of General Assembly affairs	3,050.5	2,972.0	0.1	19.8	50.7	7.9	-	3,050.5	-
Administration and common services	748.6	744.3	-	4.3	-	-	-	748.6	-
	1,030.7	665.4	12.1	0.1	310.1	43.0	-	1,030.7	-
Total, section 37	42,396.0	35,997.2	2,004.8	417.4	1,270.0	581.9	2,124.7	42,396.0	-
Total, part II	173,861.1	130,124.6	8,961.4	630.1	15,557.7	5,276.6	3,076.6	163,627.0	10,234.1
Part III International justice and law									
Section 08 International Court of Justice									
Programme									
International Court of Justice	17,059.6	12,316.6	103.0	4,515.3	8.4	-	-	16,943.3	116.3
Administration and common services	2,655.7	-	-	470.5	1,793.8	423.0	-	2,687.3	(31.6
Total, section 08	19,715.3	12,316.6	103.0	4,985.8	1,802.2	423.0	-	19,630.6	84.7
Section 09 Legal activities									
Programme									
Policy-making organs	1,086.7	76.7	846.5	162.8	0.8	-	-	1,086.8	(0.1
Executive direction and management	659.2	630.6	4.9	0.1	17.7	6.1	-	659.4	(0.2
Office of Legal Affairs	3,577.9	3,262.0	18.8	164.6	13.9	44.7	72.8	3,576.8	1.1
Total, section 09	5,323.8	3,969.3	870.2	327.5	32.4	50.8	72.8	5,323.0	0.8
Section 10 Law of the sea and ocean affairs									
Programme									
Executive direction and management	415.8	404.9	-	-	10.9	-		415.8	-

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro- priation	Expenditures							Unencum- bered balance
		Salaries & common staff costs	Travel	Contrac- tual services	Operating exp. & supplies	Acquisi- tions & new prem.	Fellowships grants & other exp.	Total	
Marine affairs	1,588.8	1,194.5	198.0	0.1	196.2	-	-	1,588.8	-
Total, section 10	2,004.6	1,599.4	198.0	0.1	207.1	-	-	2,004.6	-
Section 38 Legal Activities (Restructured)									
Programme									
Policy-making organs	2,665.9	745.6	1,100.3	462.2	3.2	19.4	-	2,330.7	335.2
Executive direction and management	2,480.5	2,944.7	27.3	1.2	107.4	20.9	-	3,101.5	(621.0
Legal affairs	11,303.2	9,103.4	59.6	1,243.2	128.7	56.5	244.6	10,836.0	467.2
Law of the Sea and Ocean Affairs	5,360.0	3,854.8	213.6	37.1	601.7	22.7	-	4,729.9	630.1
Total, section 38	21,809.6	16,648.5	1,400.8	1,743.7	841.0	119.5	244.6	20,998.1	811.5
Total, part III	48,853.3	34,533.8	2,572.0	7,002.1	2,882.7	593.3	317.4	47,901.3	952.0
Part IV International co-operation for development									
Section 11 Development and international economic co-operation									
Programme									
Executive direction and management	1,503.4	1,349.5	141.6	-	19.3	-	-	1,510.4	(7.0
World Food Council	5,254.7	4,718.4	147.1	36.5	280.3	15.2	57.2	5,254.7	-
United Nations Conference on Environment and Development	3,161.7	2,754.6	292.4	-	114.7	-	-	3,161.7	-
Information services	199.4	174.3	-	25.8	7.8	-	-	207.9	(8.5
Regional Commissions, New York Office	228.2	217.2	8.8	-	2.1	0.1	-	228.2	-
Special Missions	-	-	-	-	7.6	-	-	7.6	(7.6
Environment	186.4	172.5	13.9	-	-	-	-	186.4	-
Industrial operations	1,420.8	1,123.8	212.0	-	66.0	19.0	-	1,420.8	-
International convention to combat desertification	273.8	201.3	34.7	-	8.0	6.7	-	250.7	23.1
Total, section 11	12,228.4	10,711.6	850.5	62.3	505.8	41.0	57.2	12,228.4	-
Section 12 Regular programme of technical co-operation									

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	Unencum-bered balance
Programme									
Food and agriculture	393.9	345.4	56.5	-	-	-	-	401.9	(8.0
Development issues and policies	8,935.5	7,324.6	1,045.0	29.8	136.0	55.2	157.2	8,747.8	187.7
Environment	535.8	464.4	65.7	-	-	-	-	530.1	5.7
Human rights activities	937.3	73.1	147.0	-	24.9	-	661.8	906.8	30.5
Human settlements	792.7	678.7	101.5	-	0.5	-	85.4	866.1	(73.4
Industrial development (general)	1,091.0	921.9	158.5	-	-	-	-	1,080.4	10.6
International trade (general)	2,015.4	1,800.5	202.2	-	-	-	-	2,002.7	12.7
Shipping and ports	323.1	305.6	16.8	-	-	-	-	322.4	0.7
Natural resources	4,994.5	3,414.8	885.2	-	187.7	1.3	642.0	5,131.0	(136.5
Transnational corporations	258.5	(1.7)	4.2	-	-	-	1.1	3.6	254.9
Public administration and finance	4,374.5	2,911.1	753.5	10.4	250.5	2.8	663.9	4,592.2	(217.7
Social development and humanitarian affairs	1,798.3	1,383.2	289.9	-	17.9	7.6	105.9	1,804.5	(6.2
Statistics	2,608.9	1,692.8	413.9	-	27.0	16.5	302.0	2,452.2	156.7
Transport, communications and tourism	842.6	716.1	111.2	-	-	-	-	827.3	15.3
Energy	3,089.4	2,358.4	362.1	-	63.9	-	350.1	3,134.5	(45.1
Administration and common services	833.8	821.7	(2.3)	50.0	-	-	-	869.4	(35.6
Science and technology	278.5	211.1	25.7	-	-	-	-	236.8	41.7
Total, section 12	34,103.7	25,421.7	4,636.6	90.2	708.4	83.4	2,969.4	33,909.7	194.0
Section 13 Department of International Economic and Social Affairs									
Programme									
Executive direction and management	254.8	205.0	49.7	-	0.2	-	-	254.9	(0.1
Development issues and policies	4,529.7	4,340.4	124.6	16.9	41.9	5.9	-	4,529.7	-
Population	1,818.6	1,662.0	77.5	17.0	7.6	-	-	1,764.1	54.5
Statistics	4,972.3	4,806.4	38.0	101.8	41.9	45.1	-	5,033.2	(60.9
Energy	571.8	552.4	17.9	-	3.5	-	-	573.8	(2.0
Administration and common services	654.8	589.3	(3.1)	-	59.1	1.0	-	646.3	8.5
Total, section 13	12,802.0	12,155.5	304.6	135.7	154.2	52.0	-	12,802.0	-
Section 14 Department of Technical Co-operation for Development									

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro- priation	Expenditures							Unencum- bered balance
		Salaries & common staff costs	Travel	Contrac- tual services	Operating exp. & supplies	Acquisi- tions & new prem.	Fellowships grants & other exp.	Total	
Programme									
Executive direction and management	1,038.3	987.2	51.1	-	-	-	-	1,038.3	-
Development issues and policies	112.3	112.3	-	-	-	-	-	112.3	-
Natural resources	906.0	879.2	26.8	-	-	-	-	906.0	-
Public administration and finance	1,075.6	1,064.2	11.4	-	-	-	-	1,075.6	-
Energy	515.7	515.7	-	-	-	-	-	515.7	-
Management of technical co-operation activities (field support)	2,685.8	2,676.6	8.7	0.1	0.4	-	-	2,685.8	-
Administration and common services	434.3	415.2	1.7	4.5	12.9	-	-	434.3	-
Total, section 14	6,768.0	6,650.4	99.7	4.6	13.3	-	-	6,768.0	-
Section 15 United Nations Conference on Trade and Development (UNCTAD)									
Programme									
Executive direction and management	10,991.1	10,429.8	458.8	72.5	3.3	-	-	10,964.4	26.7
International trade (general)	42,684.2	41,997.8	613.5	72.9	-	-	-	42,684.2	-
Least developed, land-locked, island developing countries, special programmes	6,656.2	6,256.1	104.3	29.2	-	-	-	6,389.6	266.6
Development finance, resource flows and external debt	11,017.7	10,438.1	147.6	151.1	-	-	-	10,736.8	280.9
Transnational corporations	2,816.6	2,215.3	24.7	12.8	-	-	-	2,252.8	563.8
Science and technology	749.3	259.7	6.5	-	-	-	-	266.2	483.1
Administration and common services	15,966.8	10,296.1	95.8	99.0	3,775.7	926.5	-	15,193.1	773.7
Total, section 15	90,881.9	81,892.9	1,451.2	437.5	3,779.0	926.5	-	88,487.1	2,394.8
Section 16 International Trade Centre (ITC)									
Programme									
Trade promotion	17,465.2	-	-	-	-	-	17,465.2	17,465.2	-
Total, section 16	17,465.2	-	-	-	-	-	17,465.2	17,465.2	-
Section 17 United Nations Environment Programme (UNEP)									

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro- priation	Expenditures							Unencum- bered balance
		Salaries & common staff costs	Travel	Contrac- tual services	Operating exp. & supplies	Acquisi- tions & new prem.	Fellowships grants & other exp.	Total	
Programme									
Policy-making organs	2,285.0	2,064.3	36.7	10.0	171.2	-	-	2,282.2	2.8
Executive direction and management	3,107.8	2,697.9	247.3	151.7	3.5	4.8	-	3,105.2	2.6
Environment	3,686.3	3,656.2	41.0	0.2	10.1	-	-	3,707.5	(21.2
Conference services	1,645.1	1,604.4	-	-	(0.5)	-	-	1,603.9	41.2
Administration and common services	1,922.3	1,281.3	21.1	30.4	395.7	121.0	-	1,849.5	72.8
Total, section 17	12,646.5	11,304.1	346.1	192.3	580.0	125.8	-	12,548.3	98.2
Section 18 Centre for Science and Technology for Development									
Programme									
Policy-making organs	13.5	-	13.5	-	-	-	-	13.5	-
Executive direction and management	95.5	91.8	3.7	-	-	-	-	95.5	-
Science and technology	967.1	924.1	25.2	17.4	0.4	-	-	967.1	-
Administration and common services	36.2	12.8	-	-	10.9	12.5	-	36.2	-
Total, section 18	1,112.3	1,028.7	42.4	17.4	11.3	12.5	-	1,112.3	-
Section 19 United Nations Centre for Human Settlements (HABITAT)									
Programme									
Policy-making organs	976.2	944.6	2.1	-	7.3	-	-	954.0	22.2
Executive direction and management	1,507.2	1,323.3	17.7	0.2	92.8	-	-	1,434.0	73.2
Human settlements	6,460.1	6,228.5	127.1	29.1	0.7	-	-	6,385.4	74.7
Administration and common services	1,112.4	924.7	8.0	3.4	233.2	38.1	-	1,207.4	(95.0
Total, section 19	10,055.9	9,421.1	154.9	32.7	334.0	38.1	-	9,980.8	75.1
Section 20 United Nations Centre on Transnational Corporations									
Programme									
Policy-making organs	62.6	-	62.6	-	-	-	-	62.6	-
Transnational corporations	3,274.1	3,057.8	101.4	12.1	69.4	33.4	-	3,274.1	-

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Total, section 20	3,336.7	3,057.8	164.0	12.1	69.4	33.4	-	3,336.7	-
Section 21 Social development and humanitarian affairs									
Programme									
Policy-making organs	976.0	134.5	694.3	139.0	-	-	-	967.8	8.2
Social Development and humanitarian affairs	9,913.7	9,421.6	167.3	141.2	0.3	62.5	34.7	9,827.6	86.1
Total, section 21	10,889.7	9,556.1	861.6	280.2	0.3	62.5	34.7	10,795.4	94.3
Section 22 International drug control programme									
Programme									
Policy-making organs	903.7	-	707.8	86.0	-	-	-	793.8	109.9
Narcotic drugs control	12,265.5	11,423.2	217.3	303.4	121.0	50.6	-	12,115.5	150.0
Total, section 22	13,169.2	11,423.2	925.1	389.4	121.0	50.6	-	12,909.3	259.9
Section 39 Department of Economic and Social Development (Restructured)									
Programme									
Policy-making organs	285.3	-	285.3	-	-	-	-	285.3	-
Executive direction and management	3,593.8	3,392.5	161.3	0.7	33.7	5.6	-	3,593.8	-
Development issues and policies	6,324.2	6,055.8	161.6	37.0	29.1	40.7	-	6,324.2	-
Natural resources	1,344.5	1,305.5	38.9	-	0.1	-	-	1,344.5	-
Population	3,263.2	3,042.5	178.4	29.5	12.8	-	-	3,263.2	-
Transnational corporations	5,574.7	5,224.2	116.2	93.2	136.4	4.7	-	5,574.7	-
Public administration and finance	1,925.3	1,923.0	2.3	-	-	-	-	1,925.3	-
Science and technology	1,518.1	1,436.9	37.5	42.9	0.2	0.6	-	1,518.1	-
Statistics	7,844.7	7,550.6	12.9	204.8	36.1	40.3	-	7,844.7	-
Energy	1,840.6	1,837.9	1.3	-	1.4	-	-	1,840.6	-
Secretariat services	2,464.5	2,416.2	46.4	0.4	1.5	-	-	2,464.5	-

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Information services	595.7	486.7	7.3	92.4	9.3	-	-	595.7	-
Management of technical co-operation	4,158.3	4,093.7	35.8	0.8	-	-	28.0	4,158.3	-
Administration and common services	2,082.1	1,907.1	0.4	3.2	135.2	36.2	-	2,082.1	-
Total, section 39	42,815.0	40,672.6	1,085.6	504.9	395.8	128.1	28.0	42,815.0	-
Section 39A Department for Policy Coordination and Sustainable Development									
Programme									
Executive direction and management	1,201.7	1,261.5	63.0	-	-	-	-	1,263.2	(61.5
Food and agriculture	1,243.8	1,172.6	14.9	0.9	21.7	-	33.7	1,243.8	-
Development issues and policies	2,341.5	2,305.3	34.4	1.8	-	-	-	2,341.5	-
Global climate	763.4	642.1	91.2	-	29.6	0.5	-	763.4	-
Social development and humanitarian affairs	3,805.5	3,589.5	21.1	49.4	3.6	-	19.3	3,744.2	61.3
Desertification	1,094.8	904.1	182.8	-	40.7	24.9	-	1,152.5	(57.7
Secretariat services	2,003.8	1,731.3	221.0	35.8	-	-	-	1,988.1	15.7
Information services	92.1	32.5	-	37.0	9.0	-	-	78.5	13.6
Programme planning and co-ordination	1,334.8	1,386.8	59.1	-	-	-	-	1,445.9	(111.1
Conference services	-	-	-	2.8	-	-	-	2.8	(2.8
Administration and common services	882.8	429.1	-	-	277.5	33.7	-	740.3	142.5
Total, section 39A	14,764.2	13,454.8	687.5	127.7	382.1	59.1	53.0	14,764.2	-
Section 39B Department for Economic and Social Information and Policy Analysis									
Programme									
Executive direction and management	524.0	671.5	10.8	-	30.4	-	-	712.7	(188.7
Development issues and policies	-	15.4	33.7	-	-	-	-	49.1	(49.1
Population	2,420.9	2,240.0	15.1	5.0	14.3	16.3	-	2,290.7	130.2
Statistics	7,171.7	6,872.0	45.1	182.0	54.1	-	-	7,153.2	18.5
Administration and management	884.5	751.1	-	-	118.0	15.6	-	884.7	(0.2

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Development issues and policies	4,638.5	4,448.7	5.0	1.9	57.2	36.4	-	4,549.2	89.3
Total, section 39B	15,639.6	14,998.7	109.7	188.9	274.0	68.3	-	15,639.6	-
Section 39C Department for Development Support and Management Services	*								
Programme									
Executive direction and management	540.0	510.8	27.5	-	1.7	-	-	540.0	-
Economic management and social development	1,001.6	994.4	7.2	-	-	-	-	1,001.6	-
Natural resources and energy	2,060.5	2,005.9	54.6	-	-	-	-	2,060.5	-
Public administration and development management	248.5	211.5	37.0	-	-	-	-	248.5	-
Administration and management	632.3	518.0	-	2.9	103.3	8.1	-	632.3	-
Public administration and finance	5,975.5	5,975.5	-	-	-	-	-	5,975.5	-
Total, section 39C	10,458.4	10,216.1	126.3	2.9	105.0	8.1	-	10,458.4	-
Section 39D Policy-making organs in the economic and social sectors									
Programme									
Policy-making organs	246.8	-	252.4	-	-	-	-	252.4	(5.6
Special meetings and conferences	622.9	542.7	66.0	-	8.6	-	-	617.3	5.6
Total, section 39D	869.7	542.7	318.4	-	8.6	-	-	869.7	-
Total, part IV	310,006.4	262,508.0	12,164.2	2,478.8	7,442.2	1,689.4	20,607.5	306,890.1	3,116.3
Part V Regional co-operation for development									

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	Unencum-bered balance
Section 23									
Economic Commission for Africa (ECA)									
Programme									
Policy-making organs	490.8	307.5	-	12.3	91.2	-	-	411.0	79.8
Executive direction and management	2,677.7	2,390.3	102.4	-	-	-	-	2,492.7	185.0
Food and agriculture	2,509.5	2,182.4	41.8	-	-	-	-	2,224.2	285.3
Marine affairs	42.7	42.6	-	-	-	-	-	42.6	0.1
Development issues and policies	5,889.7	4,201.0	107.0	24.4	-	-	1,002.2	5,334.6	555.1
Environment	501.3	421.5	20.1	-	-	-	-	441.6	59.7
Human settlements	750.5	642.6	12.1	-	-	-	-	654.7	95.8
Industrial development (general)	4,141.9	3,807.2	171.2	-	-	-	-	3,978.4	163.5
International trade (general)	2,263.2	2,033.7	42.3	-	-	-	-	2,076.0	187.2
Least developed, land-locked, island developing countries, special programmes	664.7	595.3	9.5	-	-	-	-	604.8	59.9
Economic co-operation among developing countries	7,034.3	5,525.3	302.4	92.8	453.2	76.1	-	6,449.8	584.5
Development finance, resource flows and external debt	937.3	866.4	47.0	-	-	-	-	913.4	23.9
Natural resources	2,380.1	2,287.9	67.9	2.3	-	-	-	2,358.1	22.0
Population	1,652.1	1,592.4	48.7	-	-	-	-	1,641.1	11.0
Public administration and finance	1,179.9	1,157.7	37.0	-	-	-	-	1,194.7	(14.8
Science and technology	746.3	762.0	42.4	-	-	-	-	804.4	(58.1
Social development and humanitarian affairs	1,696.6	1,684.4	52.1	-	-	-	143.5	1,880.0	(183.4
Statistics	3,282.8	3,158.8	26.7	46.3	-	-	-	3,231.8	51.0
Transport, communication and tourism	3,700.7	3,478.6	213.5	-	-	-	-	3,692.1	8.6
Energy	670.8	591.4	32.5	-	-	-	-	623.9	46.9
Conference services	6,858.2	6,095.0	184.3	396.3	34.7	-	-	6,710.3	147.9
Information services	541.4	563.8	7.0	-	-	-	-	570.8	(29.4
Management of technical co-operation activities (field support)	901.6	938.7	30.4	-	-	-	-	969.1	(67.5
Administration and common services	16,037.4	10,239.9	23.1	-	4,170.9	504.1	-	14,938.0	1,099.4
Staff training activities	559.3	2.6	-	475.0	5.3	21.9	-	504.8	54.5
Construction planning	615.2	585.1	-	-	-	-	-	585.1	30.1
Special Missions	-	0.1	-	-	-	-	-	0.1	(0.1
Industrial operations	-	1.6	2.2	-	-	-	-	3.8	(3.8
International convention to combat desertification	-	-	(1.1)	-	-	-	-	(1.1)	1.1

		Expenditures							
Appropriation part, section and programme	Adjusted appro- priation	Salaries & common staff costs	Travel	Contrac- tual services	Operating exp. & supplies	Acquisi- tions & new prem.	Fellowships grants & other exp.	Total	Unencum- bered balance
Interpretation and meetings services	-	0.4	-	-	-	-	-	0.4	(0.4
Editorial and official records services	-	-	(0.6)	-	-	-	-	(0.6)	0.6
Personnel services	-	13.8	-	-	-	-	-	13.8	(13.8
Total, section 23	68,726.0	56,170.0	1,621.9	1,049.4	4,755.3	602.1	1,145.7	65,344.4	3,381.6
Section 24 Economic and Social Commission for Asia and the Pacific (ESCAP)									
Programme									
Policy-making organs	700.6	212.2	407.6	-	46.8	-	-	666.6	34.0
Executive direction and management	3,389.6	3,127.2	162.3	-	-	-	-	3,289.5	100.1
Food and agriculture	1,384.5	1,336.8	16.2	-	-	-	-	1,353.0	31.5
Development issues and policies	2,871.6	2,722.2	46.3	50.4	-	-	-	2,818.9	52.7
Environment	986.7	960.3	21.8	3.5	-	-	-	985.6	1.1
Human settlements	544.3	539.1	1.0	-	-	-	-	540.1	4.2
Industrial development (general)	2,431.4	2,364.5	24.1	14.3	-	-	-	2,402.9	28.5
International trade (general)	2,913.8	2,861.8	38.6	12.3	-	-	-	2,912.7	1.1
Least developed, land-locked, island developing countries, special programmes	360.4	345.5	12.7	-	-	-	-	358.2	2.2
Natural resources	2,842.0	2,654.6	38.9	73.2	-	-	-	2,766.7	75.3
Population	1,250.9	1,243.5	17.3	17.0	-	-	-	1,277.8	(26.9
Social development and humanitarian affairs	1,620.4	1,565.3	33.5	7.9	-	-	-	1,606.7	13.7
Statistics	2,102.3	1,973.7	34.7	52.0	-	-	-	2,060.4	41.9
Transport	3,092.2	3,119.0	40.8	4.7	-	-	-	3,164.5	(72.3
Energy	1,251.0	1,216.7	11.8	10.8	-	-	-	1,239.3	11.7
Conference services	6,549.9	6,397.1	1.0	37.4	-	-	-	6,435.5	114.4
Information services	497.7	572.9	1.8	-	-	-	-	574.7	(77.0
Management of technical co-operation activities (field support)	1,201.1	1,237.7	-	-	-	-	-	1,237.7	(36.6
Administration and common services	15,292.6	9,580.5	27.9	230.6	3,990.5	1,269.1	-	15,098.6	194.0
Staff training activities	121.9	4.0	-	107.3	2.6	11.4	-	125.3	(3.4
Construction planning	755.6	354.0	-	-	-	-	-	354.0	401.6
Total, section 24	52,160.5	44,388.6	938.3	621.4	4,039.9	1,280.5	-	51,268.7	891.8

Section 25
Economic Commission for Europe
(ECE)

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Programme									
Executive direction and management	2,731.1	2,550.8	103.0	(7.9)	14.1	-	-	2,660.0	71.1
Food and agriculture	2,131.3	2,068.7	18.8	17.1	-	-	-	2,104.6	26.7
Development issues and policies	5,758.5	5,663.6	21.2	12.1	9.0	-	-	5,705.9	52.6
Environment	4,402.2	4,395.0	39.8	3.1	-	-	-	4,437.9	(35.7
Human settlements	952.6	982.7	2.5	-	-	-	-	985.2	(32.6
Industrial development (general)	3,031.8	2,980.9	5.9	13.4	-	-	-	3,000.2	31.6
International trade (general)	3,192.8	3,062.1	40.1	4.4	-	-	-	3,106.6	86.2
Science and technology	692.7	689.1	1.0	-	-	-	-	690.1	2.6
Statistics	5,613.1	5,509.8	73.1	-	3.3	-	-	5,586.2	26.9
Transport, communication and tourism	5,208.7	5,058.2	58.5	45.0	-	-	-	5,161.7	47.0
Energy	3,259.3	3,309.3	24.0	0.2	-	-	-	3,333.5	(74.2
Administration and common services	3,047.4	2,471.3	-	40.2	185.2	331.1	0.3	3,028.1	19.3
Total, section 25	40,021.5	38,741.5	387.9	127.6	211.6	331.1	0.3	39,800.0	221.5
Section 26 Economic Commission for Latin America and the Caribbean (ECLAC)									
Programme									
Policy-making organs	698.9	278.6	352.3	10.2	21.7	-	-	662.8	36.1
Executive direction and management	4,256.9	4,080.9	199.3	-	-	-	-	4,280.2	(23.3
Food and agriculture	537.5	554.9	-	-	-	-	-	554.9	(17.4
Development issues and policies	13,448.1	13,273.2	190.4	-	-	-	-	13,463.6	(15.5
Environment	739.6	696.0	35.9	-	-	-	-	731.9	7.7
Industrial scientific and technological development	1,569.7	1,548.5	10.9	-	-	-	-	1,559.4	10.3
International trade (general)	2,705.9	2,630.5	25.8	-	-	-	-	2,656.3	49.6
Natural resources and energy	1,757.1	1,708.6	16.2	-	-	-	-	1,724.8	32.3
Population	2,519.4	2,436.1	35.0	-	-	-	-	2,471.1	48.3
Social development	1,937.5	1,939.1	48.9	-	-	-	-	1,988.0	(50.5
Statistics	3,297.1	3,244.8	49.1	-	-	-	-	3,293.9	3.2
Transport	1,300.4	1,260.5	12.3	-	-	-	-	1,272.8	27.6
Conference services	6,128.2	5,434.8	4.6	237.1	290.4	81.7	-	6,048.6	79.6
Information services	633.7	471.7	8.6	24.5	128.3	-	-	633.1	0.6
Library services	1,438.8	1,299.7	4.5	-	143.8	-	-	1,448.0	(9.2
Management of technical co-operation activities (field support)	822.2	828.0	2.6	-	-	-	-	830.6	(8.4

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Administration and common services	22,313.7	13,640.7	115.9	269.5	6,816.8	1,254.5	-	22,097.4	216.3
Staff training activities	107.1	6.7	-	101.7	1.9	0.7	-	111.0	(3.9
Total, section 26	66,211.8	55,333.3	1,112.3	643.0	7,402.9	1,336.9	-	65,828.4	383.4
Section 27 Economic and Social Commission for Western Asia (ESCWA)									
Programme									
Policy-making organs	58.4	58.4	-	-	-	-	-	58.4	-
Executive direction and management	2,247.4	2,163.1	84.3	-	-	-	-	2,247.4	-
Food and agriculture	1,340.4	1,328.0	12.4	-	-	-	-	1,340.4	-
Development issues and policies	1,220.0	1,194.5	25.5	-	-	-	-	1,220.0	-
Environment	161.9	154.3	7.6	-	-	-	-	161.9	-
Human settlements	802.9	781.1	12.8	9.0	-	-	-	802.9	-
Industrial development (general)	1,544.7	1,522.3	22.4	-	-	-	-	1,544.7	-
International trade and development finance	282.5	271.3	11.2	-	-	-	-	282.5	-
Natural resources	621.0	602.3	18.7	-	-	-	-	621.0	-
Population	1,479.9	1,461.7	18.2	-	-	-	-	1,479.9	-
Public administration and finance	359.7	350.2	9.5	-	-	-	-	359.7	-
Science and technology	418.5	399.5	19.0	-	-	-	-	418.5	-
Social development and welfare	1,112.5	1,085.1	27.4	-	-	-	-	1,112.5	-
Statistics	1,217.3	1,186.7	30.6	-	-	-	-	1,217.3	-
Transport and communications	1,454.8	1,423.6	22.2	9.0	-	-	-	1,454.8	-
Energy	1,022.0	1,013.2	8.8	-	-	-	-	1,022.0	-
Conference services	3,167.0	3,162.6	4.4	-	-	-	-	3,167.0	-
Information services	12.6	6.7	5.9	-	-	-	-	12.6	-
Library services	387.8	387.8	-	-	-	-	-	387.8	-
Management of technical co-operation activities (field support)	457.1	457.1	-	-	-	-	-	457.1	-
Administration and common services	13,013.8	8,656.5	34.7	244.5	3,578.3	499.8	-	13,013.8	-
Staff training activities	105.4	-	19.5	25.5	18.1	42.3	-	105.4	-
Total, section 27	32,487.6	27,666.0	395.1	288.0	3,596.4	542.1	-	32,487.6	-
Total, part V	259,607.4	222,299.4	4,455.5	2,729.4	20,006.1	4,092.7	1,146.0	254,729.1	4,878.3

Part VI
Human rights and humanitarian affairs

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appropriation	Expenditures							Unencumbered balance
		Salaries & common staff costs	Travel	Contractual services	Operating exp. & supplies	Acquisitions & new prem.	Fellowships grants & other exp.	Total	
Section 28 Human rights									
Programme									
Policy-making organs	3,207.0	563.9	2,230.7	119.6	153.6	-	-	3,067.8	139.2
Special meetings and conferences	2,572.0	213.1	1,500.1	-	169.2	24.5	-	1,906.9	665.1
Executive direction and management	1,450.8	1,382.9	37.2	-	2.3	-	-	1,422.4	28.4
Human rights activities	17,773.4	16,063.0	1,040.8	309.8	45.3	131.4	0.3	17,590.6	182.8
Administration and management	-	0.1	-	-	-	-	-	0.1	(0.1
Total, section 28	25,003.2	18,223.0	4,808.8	429.4	370.4	155.9	0.3	23,987.8	1,015.4
Section 29 Protection of and assistance to refugees									
Programme									
Executive direction and management	2,553.7	2,275.0	-	-	-	-	-	2,275.0	278.7
Assistance to refugees	20,903.2	20,978.7	-	-	-	-	-	20,978.7	(75.5
International protection of and assistance to refugees	22,420.6	22,864.7	-	-	-	-	-	22,864.7	(444.1
Information services	6,927.8	6,604.1	-	-	-	-	-	6,604.1	323.7
Administration and common services	10,522.0	9,911.9	-	-	-	-	-	9,911.9	610.1
Total, section 29	63,327.3	62,634.4	-	-	-	-	-	62,634.4	692.9
Section 30 Disaster relief operations									
Programme									
Executive direction and management	433.3	420.3	12.8	-	0.2	-	-	433.3	-
Disaster relief and mitigation	1,381.0	1,117.1	75.6	-	19.7	-	158.7	1,371.1	9.9
Administration and common services	136.9	97.5	3.5	-	15.8	1.0	-	117.8	19.1
Total, section 30	1,951.2	1,634.9	91.9	-	35.7	1.0	158.7	1,922.2	29.0
Section 40 Department of Humanitarian Affairs (Restructured)									
Programme									

Appropriation part, section and programme	Adjusted appropriation	Expenditures							Unencumbered balance
		Salaries & common staff costs	Travel	Contractual services	Operating exp. & supplies	Acquisitions & new prem.	Fellowships grants & other exp.	Total	
Executive direction and management	2,270.0	2,025.0	255.5	2.0	23.9	16.6	-	2,323.0	(53.0
Special missions	266.8	364.9	2.9	-	0.8	2.8	-	371.4	(104.6
Unit for African emergencies	220.5	220.7	-	-	-	-	-	220.7	(0.2
International assistance programme	224.2	276.7	7.4	-	68.2	13.3	-	365.6	(141.4
Emergency humanitarian assistance	6,276.8	5,100.5	185.9	-	113.7	-	527.0	5,927.1	349.7
Administration and common services	1,313.4	642.0	258.8	3.3	159.9	30.5	-	1,094.5	218.9
Financial services	38.1	38.1	-	-	-	-	-	38.1	-
Total, section 40	10,609.8	8,668.1	710.5	5.3	366.5	63.2	527.0	10,340.4	269.4
Total, part VI	100,891.5	91,160.2	5,611.2	434.7	772.6	220.1	686.0	98,884.8	2,006.7
Part VII Public information									
Section 31 Public information									
Programme									
Special meetings and conferences	49.4	-	-	-	-	-	-	-	49.4
Executive direction and management	3,673.7	3,252.4	61.0	58.7	26.5	0.7	-	3,399.3	274.4
Publishing services	1,827.8	1,434.8	220.7	86.3	34.2	90.4	-	1,866.4	(38.6
Information services	98,166.5	66,364.3	1,130.1	13,555.1	8,556.6	2,692.3	643.6	92,942.0	5,224.5
Library services	6,679.0	5,506.8	8.3	75.1	484.0	497.2	-	6,571.4	107.6
Administration and common services	4,367.4	3,474.2	20.3	(2.8)	1,241.8	493.7	-	5,227.2	(859.8
Total, section 31	114,763.8	80,032.5	1,440.4	13,772.4	10,343.1	3,774.3	643.6	110,006.3	4,757.5
Total, part VII	114,763.8	80,032.5	1,440.4	13,772.4	10,343.1	3,774.3	643.6	110,006.3	4,757.5
Part VIII Common support services									
Section 32 Conference services									
Programme									

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	Unencum-bered balance
Executive direction and management	1,515.9	532.5	18.7	300.7	232.6	276.8	151.5	1,512.8	3.1
Optical disk project	151.1	-	-	9.6	123.6	27.9	-	161.1	(10.0
Translation services	32,663.9	31,877.6	73.6	1,204.1	3.4	0.2	1,760.7	34,919.6	(2,255.7
Interpretation and meetings services	18,121.2	19,320.9	100.4	-	1.4	0.8	3.8	19,427.3	(1,306.1
Editorial and official records services	20,081.1	20,412.6	93.0	-	11.3	-	450.2	20,967.1	(886.0
Publishing services	18,875.4	14,428.9	21.1	2.0	4,655.4	57.1	594.9	19,759.4	(884.0
Library services	7,377.3	5,820.8	9.5	191.8	1,069.5	42.3	180.6	7,314.5	62.8
Administration and common services	8,575.2	2,325.3	0.5	48.9	208.6	101.0	-	2,684.3	5,890.9
Total, section 32	107,361.1	94,718.6	316.8	1,757.1	6,305.8	506.1	3,141.7	106,746.1	615.0
Section 33 Administration and management									
Programme									
Executive direction and management	1,540.6	1,486.2	36.5	-	8.2	-	-	1,530.9	9.7
Integrated Management Information System (IMIS)	901.6	-	-	-	-	-	901.6	901.6	-
Office of the Director, Division of Administration, Geneva	257.4	249.1	8.5	-	0.1	-	-	257.7	(0.3
Office of the Director, Vienna	255.0	242.6	4.7	-	0.4	-	8.3	256.0	(1.0
Internal Audit Division	1,526.8	1,450.9	52.1	10.0	13.4	0.1	-	1,526.5	0.3
Electronic data processing	9,124.3	2,966.4	21.1	195.0	5,702.8	34.3	113.9	9,033.5	90.8
Financial services	8,713.2	8,037.8	27.6	7.6	281.6	6.3	343.1	8,704.0	9.2
Personnel services	8,647.7	7,710.9	31.2	73.5	116.0	24.3	695.5	8,651.4	(3.7
Staff training activities	3,078.1	1,459.1	58.5	1,520.7	34.0	5.9	-	3,078.2	(0.1
Field operations support	1,546.7	1,476.4	1.1	-	65.4	5.0	-	1,547.9	(1.2
General services	63,873.1	32,394.1	7.4	1,437.8	27,852.2	619.0	1,010.5	63,321.0	552.1
Total, section 33	99,464.5	57,473.5	248.7	3,244.6	34,074.1	694.9	3,072.9	98,808.7	655.8
Section 41 Department of Administration and Management (Restructured)									
Programme									
Executive direction and management	2,454.2	2,105.6	179.8	-	31.5	24.4	-	2,341.3	112.9
Conference services	32,978.9	15,413.8	35.6	898.6	2,219.6	2,938.8	348.0	21,854.4	11,124.5
Translation services	97,226.2	98,002.5	209.7	1,478.6	23.6	-	3,306.4	103,020.8	(5,794.6
Interpretation and meetings services	53,659.0	55,929.3	657.3	13.1	2.8	8.4	16.7	56,627.6	(2,968.6

Schedule 1.1 (continued)

Appropriation part, section and programme	Adjusted appro- priation	Expenditures							Unencum- bered balance
		Salaries & common staff costs	Travel	Contrac- tual services	Operating exp. & supplies	Acquisi- tions & new prem.	Fellowships grants & other exp.	Total	
Editorial and official records services	62,950.2	64,833.0	149.4	-	0.1	-	1,260.0	66,242.5	(3,292.3
Publishing services	51,366.8	43,437.2	22.7	3.7	5,552.1	1,246.9	1,441.4	51,704.0	(337.2
Library services	14,683.3	11,366.1	14.5	237.6	1,428.3	187.4	1,378.1	14,612.0	71.3
Administration and common services	3,256.4	3,303.7	-	-	20.3	20.4	-	3,344.4	(88.0
Administration and management	776.4	735.0	-	-	6.6	6.4	-	748.0	28.4
Electronic data processing	9,033.1	2,946.6	51.0	123.3	5,392.2	219.6	417.3	9,150.0	(116.9
Financial services	25,972.6	23,860.2	77.2	25.5	746.1	294.0	729.2	25,732.2	240.4
Personnel services	26,921.8	23,050.6	125.2	176.6	543.5	136.7	2,478.4	26,511.0	410.8
Staff training activities	10,210.8	5,005.0	241.6	4,550.0	93.1	162.0	-	10,051.7	159.1
Field Operations Support	5,385.9	4,541.5	5.4	-	180.8	35.5	-	4,763.2	622.7
General services	360.3	349.3	-	3.1	-	-	-	352.4	7.9
Administration and management	11,454.4	5,030.4	130.0	6.0	47.2	24.8	6,036.8	11,275.2	179.2
General services	202,322.7	99,510.9	116.0	5,457.1	85,636.5	3,915.6	3,268.5	197,904.6	4,418.1
Electronic data processing	24,261.5	6,404.5	90.7	286.4	14,414.9	521.0	360.7	22,078.2	2,183.3
Total, section 41	635,274.5	465,825.2	2,106.1	13,259.6	116,339.2	9,741.9	21,041.5	628,313.5	6,961.0
Total, part VIII	842,100.1	618,017.3	2,671.6	18,261.3	156,719.1	10,942.9	27,256.1	833,868.3	8,231.8
Part IX Special expenses									
Section 34 Special expenses									
Programme									
International Civil Service Commission (ICSC)	9,654.7	6,641.4	994.9	480.1	1,495.2	46.2	-	9,657.8	(3.1
Joint Inspection Unit, Geneva	7,512.4	6,984.0	520.6	-	66.6	37.7	-	7,608.9	(96.5
Secretariat of the Consultative Committee on Administrative Questions - United Nations share	544.0	-	-	-	-	-	550.4	550.4	(6.4
Advisory Committee for the Co-ordination of Information Systems - United Nations share	461.0	-	-	-	-	-	392.6	392.6	68.4
International Computing Centre, Geneva - United Nations share	2,552.0	-	-	-	-	-	2,552.0	2,552.0	-
Miscellaneous expenses	28,014.2	26,221.3	50.5	-	1,275.4	22.4	17.2	27,586.8	427.4
Political and Security Council Affairs including disarmament	-	-	-	-	0.2	-	-	0.2	(0.2
Electronic data processing	2,694.6	0.5	-	-	-	-	2,373.1	2,373.6	321.0
Total, section 34	51,432.9	39,847.2	1,566.0	480.1	2,837.4	106.3	5,885.3	50,722.3	710.6
Total, part IX	51,432.9	39,847.2	1,566.0	480.1	2,837.4	106.3	5,885.3	50,722.3	710.6

Schedule 1.1 (concluded)

Appropriation part, section and programme	Adjusted appro-priation	Expenditures							Unencum-bered balance
		Salaries & common staff costs	Travel	Contrac-tual services	Operating exp. & supplies	Acquisi-tions & new prem.	Fellowships grants & other exp.	Total	
Part X Capital expenditures									
Section 35 Construction, alteration, improvements and major maintenance of premises									
Programme									
Construction	62,530.2	-	-	-	-	62,532.8	-	62,532.8	(2.6
Alteration and improvements	23,621.4	-	-	-	-	23,307.6	-	23,307.6	313.8
Major maintenance	12,212.2	-	-	-	-	11,969.5	-	11,969.5	242.7
Total, section 35	98,363.8	-	-	-	-	97,809.9	-	97,809.9	553.9
Total, part X	98,363.8	-	-	-	-	97,809.9	-	97,809.9	553.9
Part XI Staff assessment									
Section 36 Staff assessment									
Programme Staff assessment	374,666.9	374,666.9	-	-	-	-	-	374,666.9	-
Total, section 36	374,666.9	374,666.9	-	-	-	-	-	374,666.9	-
Total, part XI	374,666.9	374,666.9	-	-	-	-	-	374,666.9	-
Grand Total	2,411,404.0	1,876,472.1	44,248.1	49,245.0	218,454.2	124,912.0	62,093.9	2,375,425.3	35,978.7

Statement II

UNITED NATIONS GENERAL FUND

Appropriations, income and expenditure and surplus account for the biennium 1992–1993 ended 31 December 1993 a/

(United States dollars)

	Final estimates for the biennium 1992–1993	Actual for the biennium 1992–1993	Actual for the biennium 1990–1991
I. Appropriations, income, and expenditure			
Total appropriation approved by the General Assembly b/	2,411,404,000	2,411,404,000	2,188,370,000
Less: estimated income (other than staff assessment) c/	65,137,100	65,137,100	67,263,600
Resources funded by assessed contributions	2,346,266,900	2,346,266,900	2,121,106,400
General income:			
Rental of premises	11,471,300	11,019,383	13,244,035
Reimbursements for services rendered to specialized agencies and others	20,865,700	20,448,718	18,869,700
Bank interest	917,400	304,704	1,933,643
Sale of used equipment	362,300	295,482	1,326,560
Refund of prior years' expenditure	2,929,200	3,296,649	2,689,657
Contributions of non–member states	7,004,000	7,001,024	6,633,812
Television and similar services	1,058,800	1,403,036	1,000,278
Specialized agencies share of costs for the International Civil Service Commision	5,792,800	5,815,622	5,355,241
Specialized agencies share of costs for the Joint Inspection Unit	4,529,900	4,595,139	4,094,150
Miscellaneous	2,561,400	2,799,241	1,948,724
Total general income	57,492,800	56,978,998	57,095,800
Net income from revenue–producing activities (Schedule 2.1)	7,644,300	8,831,113	10,167,800
Total income	2,411,404,000	2,412,077,011	2,188,370,000
Total expenditure (Statement I)	2,411,404,000	2,375,425,342	2,188,370,000
Excess of income over expenditure	–	36,651,669	–

Statement II
(concluded)

UNITED NATIONS GENERAL FUND

Appropriations, income and expenditure and surplus account for the biennium 1992–1993 ended 31 December 1993 a/

(United States dollars)

II. Surplus Account	1993	1991
Surplus available for credit to Member States at 1 January 1992	11,807,465	26,161,034
Add: Savings effected in liquidation of prior years' obligations d/	–	11,000,835
New Member States' contributions e/	5,516,588	806,630
Decrease in 1992–1993 budget appropriations:		
General Assembly resolution 47/212 B	581,000	–
General Assembly resolution 48/219	56,054,200 f/	–
Increase in estimated income other than staff assessment:		
General Assembly resolution 48/219	2,124,600 f/	–
Excess of income over expenditure	36,651,669	–
Subtotal	112,735,522	37,968,499
Less: Amount transferred as credits against Member States' contributions for 1993	11,807,465	26,161,034
Surplus available for credit to Member States at 31 December 1993 (Statement III)	100,928,057	11,807,465

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a/ See note 2.

b/ See General Assembly resolution 48/219 A of 23 December 1993.

c/ See General Assembly resolution 48/219 B of 23 December 1993.

d/ The unspent balance of the 1990–1991 obligations has been offset against the unassessed amounts in respect of that biennium (see Statement III, note (d)).

e/ Of this amount $3,928,968 assessed to Czech Republic and $1,216,110 to Slovakia will be credited against Member States' assessments in 1994 (see General Assembly resolution 48/223 A of 23 December 1993).

f/ Amounts to be applied to the financing of appropriations for 1994 (see General Assembly resolution 48/231C of 23 December 1993).

The accompanying notes are an intergral part of the financial statements.

UNITED NATIONS GENERAL FUND

Schedule of Revenue–Producing Activities: Income and Expenditure for the biennium 1992–1993 ended 31 December 1993

(United States dollars)

	Sale of UN Postage Stamps	Garage Operation	Gift Centre	UN Catering/ Newstand	Sale of Publications	Services to Visitors	Total as at 31 Dec. 1993	Total as at 31 Dec. 1991
Income: Gross receipts	28,086,748	2,131,652	6,038,578	136,867	15,927,971	5,413,970	57,735,786	57,518,999
Less: Cost of sales	3,989,155	–	2,951,608	–	3,563,971	–	10,504,734	11,372,009
Net income from sales	24,097,593	2,131,652	3,086,970	136,867	12,364,000	5,413,970	47,231,052	46,146,990
Expenditure:								
Staff & other personnel costs	16,241,114	1,038,013	1,687,097	–	6,018,957	6,214,797	31,199,978	28,437,830
Operating expenses	1,459,236	16,606	68,644	110,725 b/	1,852,102	57,065	3,564,378	2,638,613
Acquisition	338,332	34,607	1,200	–	108,339	35,667	518,145	438,472
Promotional costs	1,973,983	–	–	–	867,545	145,151	2,986,679	2,975,162
Management fees	–	–	93,478	–	37,281	–	130,759	1,489,113 a/
Total expenditure	20,012,665	1,089,226	1,850,419	110,725	8,884,224	6,452,680	38,399,939	35,979,190
Excess of income over expenditure	4,084,928	1,042,426	1,236,551	26,142	3,479,776	(1,038,710)	8,831,113	10,167,800
Final estimates for the biennium 1992–1993	5,008,200	1,025,300	1,984,000	110,000	1,319,200	(1,802,400)	7,644,300 b/	

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a/ Includes $711,325 supervision and related costs of commercial, purchase and transportation services.

b/ Amount written off with respect to uncollectible U.N. Catering receivables incurred prior to 31 March 1988.

UNITED NATIONS GENERAL FUND

Assets and liabilities as at 31 December 1993 a/

(United States dollars)

		1993		1991 b/
Assets				
Cash		7,663,527	c/	(2,582,754)
Assessed contributions unpaid	(Schedule 3.1)	484,431,287	d/	439,223,341
Unassessed amounts in respect of the biennium 1990–1991		15,250,828	e/	53,354,600
Accounts receivable		68,125,777		51,487,971
Due from UNITAR		–		10,040,881
Due from other United Nations funds		69,806,563		40,896,095
Deferred charges		19,298,593		30,523,132
Special Account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)		16,636,846		16,636,846
Total assets		681,213,421		639,580,112
Liabilities				
Accounts payable		37,488,516		29,483,155
Advance payment of assessments		962,323		45,603,059
Unliquidated obligations	(Statement I)	62,222,375		55,813,177
Commitments for future years		1,734,510		19,911,675
Due to Tax Equalization Fund		9,851,881		44,666,909
Due to United Nations Working Capital Fund		98,791,277		91,213,621
Due to United Nations Special Account		124,349,354		35,762,021
Due to United Nations Peacekeeping Reserve Fund		82,601,038		–
Due to other United Nations funds		36,609,903		86,932,118
Deferred income – UNITAR		–		1,360,294
Deferred income – other		3,436,566		2,195,478
Total liabilities		458,047,743		412,941,507

Statement III
(concluded)

UNITED NATIONS GENERAL FUND

Assets and liabilities as at 31 December 1993 a/

(United States dollars)

			1993	1991 b/
Fund balance				
Amount retained pursuant to:				
General Assembly resolution 2947 A and B (XXVII)			3,937,960	3,937,960
General Assembly resolution 36/116 B			45,480,086	45,480,086
General Assembly resolution 40/241 B			10,531,982	10,531,982
General Assembly resolution 42/216 A		154,881,113		154,881,112
Less: Transfer to United Nations Peace-keeping Reserve Fund f/		82,601,038		
Net retained in respect of biennium 1986-1987			72,280,075	-
Subtotal			132,230,103	214,831,140
Less: Funding of UNITAR building g/			9,992,482	-
Total amount retained			122,237,621	214,831,140
Surplus available for credit to Member States	(Statement II)		100,928,057	11,807,465
Total fund balance			223,165,678	226,638,605
Total liabilities and fund balance			681,213,421	639,580,112

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a/ See note 3.

b/ Comparative figures reclassified to conform to current presentation.

c/ Comprises nominal overdrafts of ($13,112,050) offset by other operational cash and time deposits of $20,775,577.

d/ Recorded in accordance with financial regulations 5.4 and 5.6 irrespective of collectibility.

e/ Represents proposed additional appropriation, less additional miscellaneous income, for the biennium 1990-1991, to be approved by the General Assembly on an ex post facto basis as provided for under General Assembly resolution 46/184. The amount of $18,613,500 reported in the 1990-1991 financial statement has been reduced by $3,362,672, which represents the final unspent portion of 1990-1991 unliquidated obligations

f/ See paragraph f(ii) of General Assembly resolution 47/217 of 23 December 1992.

g/ By resolution 47/227 of 8 April 1993, the General Assembly decided that the UNITAR building should be transferred to the United Nations General Fund in return for the cancellation of the debt of the Institute and coverage of its financial obligations for 1992. As pointed out by the Advisory Committee (A/47/7/Add.14), advances made by the United Nations to UNITAR had been financed through savings in the United Nations programme budgets since 1983. The net unappropriated advances to UNITAR have reduced the fund balance retained in the General Fund. See also note "c" in Statement XIII.

The accompanying notes are an integral part of the financial statements.

Schedule 3.1

UNITED NATIONS GENERAL FUND

Assessed Contributions Unpaid as at 31 December 1993

(United States dollars)

Member States	Assessed Contributions Unpaid as at 1 January 1992	Net Assessed Contributions 1992 and 1993 a/	Collections During 1992 and 1993	Assessed Contributions Unpaid as at 31 December			
				Prior years	1992	1993	Total
AFGHANISTAN	92,442	200,533	190,924	–	–	102,051	102,051
ALBANIA	–	200,533	200,533	–	–	–	–
ALGERIA	–	3,208,519	3,208,519	–	–	–	–
ANGOLA	79,087	200,533	–	79,087	98,482	102,051	279,620
ANTIGUA AND BARBUDA	171,218	200,533	271,751	–	–	100,000	100,000
ARGENTINA	14,019,884	11,430,352	25,450,236 b/	–	–	–	–
ARMENIA	–	2,286,858 c/	960,193	–	–	1,326,665	1,326,665
AUSTRALIA	–	30,280,407	30,280,407 b/	–	–	–	–
AUSTRIA	–	15,039,938	15,039,938	–	–	–	–
AZERBAIJAN	–	3,870,067 c/	162,494	–	1,462,449	2,245,124	3,707,573
BAHAMAS	72,012	401,064	379,381	–	–	93,695	93,695
BAHRAIN	–	601,597	601,597	–	–	–	–
BANGLADESH	–	200,533	200,533	–	–	–	–
BARBADOS	–	200,533	200,533	–	–	–	–
BELARUS	1,520,157	7,951,376	3,520,000 b/	–	1,053,079	4,898,454	5,951,533
BELGIUM	–	21,256,445	21,256,445 b/	–	–	–	–
BELIZE	–	200,533	200,533	–	–	–	–
BENIN	245,003	200,533	324,171	–	19,314	102,051	121,365
BHUTAN	–	200,533	98,482	–	–	102,051	102,051
BOLIVIA	–	200,533	200,533	–	–	–	–
BOSNIA AND HERZEGOVINA	–	637,995 c/	–	–	229,790	408,205	637,995
BOTSWANA	–	200,533	200,533	–	–	–	–
BRAZIL	17,823,960	31,884,667	37,299,589	–	–	12,409,038	12,409,038
BRUNEI DARUSSALAM	–	601,597	601,597 b/	–	–	–	–
BULGARIA	474,807	2,606,922	2,061,217 b/	–	–	1,020,512	1,020,512
BURKINA FASO	190,467	200,533	95,186	95,281	98,482	102,051	295,814
BURUNDI	118,249	200,533	183,338	–	33,393	102,051	135,444
CAMBODIA	216,732	200,533	160,635	56,097	98,482	102,051	256,630
CAMEROON	–	200,533	160,533	–	–	40,000	40,000
CANADA	–	62,406,021	62,406,021	–	–	–	–
CAPE VERDE	92,131	200,533	209,715	–	–	82,949	82,949
CENTRAL AFRICAN REPUBLIC	220,907	200,533	158,415	62,492	98,482	102,051	263,025
CHAD	245,084	200,533	136,423	108,661	98,482	102,051	309,194

Schedule 3.1
(Continued)

UNITED NATIONS GENERAL FUND

Assessed Contributions Unpaid as at 31 December 1993

(United States dollars)

Member States	Assessed Contributions Unpaid as at 1 January 1992	Net Assessed Contributions 1992 and 1993 a/	Collections During 1992 and 1993	Assessed Contributions Unpaid as at 31 December			
				Prior years	1992	1993	Total
CHILE	737,046	1,604,259	1,441,305	–	83,591	816,409	900,000
CHINA	–	15,441,002	15,441,002 b/	–	–	–	–
COLOMBIA	–	2,606,922	2,606,922 b/	–	–	–	–
COMOROS	112,549	200,533	101,721	10,828	98,482	102,051	211,361
CONGO	130,883	200,533	155,000	–	74,365	102,051	176,416
COSTA RICA	147,005	200,533	80,497 b/	66,508	98,482	102,051	267,041
COTE D' IVOIRE	–	401,064	100,000	–	96,962	204,102	301,064
CROATIA	–	2,073,482 c/	132,651	–	614,166	1,326,665	1,940,831
CUBA	1,086,212	1,804,792	1,793,500	–	179,044	918,460	1,097,504
CYPRUS	–	401,064	401,064	–	–	–	–
CZECHOSLOVAKIA	–	5,416,476	5,416,476 b/	–	–	–	–
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	–	1,002,663	692,407	–	–	310,256	310,256
DENMARK	–	13,034,613	13,034,613 b/	–	–	–	–
DJIBOUTI	116,441	200,533	100,000	16,441	98,482	102,051	216,974
DOMINICA	–	200,533	132,518	–	–	68,015	68,015
DOMINICAN REPUBLIC	713,316	401,064	256,600 b/	456,716	196,962	204,102	857,780
ECUADOR	90,131	601,597	193,913	–	191,661	306,154	497,815
EGYPT	36,686	1,403,726	1,440,412	–	–	–	–
EL SALVADOR	206,818	200,533	269,700	–	35,600	102,051	137,651
EQUATORIAL GUINEA	360,891	200,533	250,000	110,891	98,482	102,051	311,424
ESTONIA	–	1,475,390 c/	5,000	–	756,033	714,357	1,470,390
ETHIOPIA	–	200,533	200,533	–	–	–	–
FIJI	–	200,533	200,533	–	–	–	–
FINLAND	–	11,430,352	11,430,352	–	–	–	–
FRANCE	–	120,319,502	120,319,502 b/	–	–	–	–
GABON	–	401,064	196,962 b/	–	–	204,102	204,102
GAMBIA	239,125	200,533	213,540	25,585	98,482	102,051	226,118
GEORGIA	–	3,004,785 c/	–	–	861,712	2,143,073	3,004,785
GERMANY	–	179,075,525	179,075,525 b/	–	–	–	–
GHANA	–	200,533	200,533	–	–	–	–
GREECE	–	7,018,638	7,018,638 b/	–	–	–	–
GRENADA	171,218	200,533	138,000	33,218	98,482	102,051	233,751

Schedule 3.1
(Continued)

UNITED NATIONS GENERAL FUND

Assessed Contributions Unpaid as at 31 December 1993

(United States dollars)

Member States	Assessed Contributions Unpaid as at 1 January 1992	Net Assessed Contributions 1992 and 1993 a/	Collections During 1992 and 1993	Assessed Contributions Unpaid as at 31 December Prior years	1992	1993	Total
GUATEMALA	503,964	401,064	319,500	184,464	196,962	204,102	585,528
GUINEA	13,044	200,533	158,957	–	–	54,620	54,620
GUINEA-BISSAU	171,218	200,533	50,000	121,218	98,482	102,051	321,751
GUYANA	87,540	200,533	288,073	–	–	–	–
HAITI	245,926	200,533	150,500	95,426	98,482	102,051	295,959
HONDURAS	167,076	200,533	227,153	–	38,405	102,051	140,456
HUNGARY	1,115,853	3,609,585	4,725,438 b/	–	–	–	–
ICELAND	–	601,597	601,597	–	–	–	–
INDIA	28,528	7,219,170	7,246,482 b/	–	–	1,217	1,217
INDONESIA	–	3,208,519	3,208,519	–	–	–	–
IRAN (ISLAMIC REPUBLIC OF)	6,708,766	15,441,002	13,708,766	–	583,066	7,857,936	8,441,002
IRAQ	234,601	2,606,922	1,519,561	–	–	1,321,962	1,321,962
IRELAND	–	3,609,585	3,609,585	–	–	–	–
ISRAEL	3,827,944	4,612,246	3,775,720	52,224	2,265,071	2,347,175	4,664,470
ITALY	–	86,028,443	86,028,443	–	–	–	–
JAMAICA	92,131	200,533	254,168	–	–	38,496	38,496
JAPAN	–	249,662,965	249,662,965	–	–	–	–
JORDAN	–	200,533	200,533	–	–	–	–
KAZAKHSTAN	–	6,156,926 c/	2,585,136	–	–	3,571,790	3,571,790
KENYA	190,626	200,533	214,615	–	74,493	102,051	176,544
KUWAIT	–	5,013,312	5,013,312 b/	–	–	–	–
KYRGYZSTAN	–	1,055,473 c/	–	–	443,166	612,307	1,055,473
LAO PEOPLE'S DEMOCRATIC REPUBLIC	–	200,533	200,533	–	–	–	–
LATVIA	–	2,740,013 c/	76,700	–	1,336,648	1,326,665	2,663,313
LEBANON	92,131	200,533	190,613	–	–	102,051	102,051
LESOTHO	–	200,533	200,533	–	–	–	–
LIBERIA	203,212	200,533	62,400	140,812	98,482	102,051	341,345
LIBYAN ARAB JAMAHIRIYA	1,379,673	4,812,780	6,192,453 b/	–	–	–	–
LIECHTENSTEIN	–	200,533	200,533	–	–	–	–
LITHUANIA	–	3,161,555 c/	795,237	–	835,551	1,530,767	2,366,318
LUXEMBOURG	–	1,203,195	1,203,195	–	–	–	–
MADAGASCAR	46,565	200,533	74,536	–	70,511	102,051	172,562

Schedule 3.1
(Continued)

UNITED NATIONS GENERAL FUND

Assessed Contributions Unpaid as at 31 December 1993

(United States dollars)

Member States	Assessed Contributions Unpaid as at 1 January 1992	Net Assessed Contributions 1992 and 1993 a/	Collections During 1992 and 1993	Assessed Contributions Unpaid as at 31 December Prior years	1992	1993	Total
MALAWI	–	200,533	20,000	–	78,482	102,051	180,533
MALAYSIA	–	2,406,389	2,406,389	–	–	–	–
MALDIVES	92,131	200,533	190,613	–	–	102,051	102,051
MALI	245,668	200,533	142,004	103,664	98,482	102,051	304,197
MALTA	–	200,533	200,533	–	–	–	–
MARSHALL ISLANDS	–	200,533	198,482	–	–	2,051	2,051
MAURITANIA	167,003	200,533	178,555	–	86,930	102,051	188,981
MAURITIUS	7,131	200,533	207,664	–	–	–	–
MEXICO	–	17,646,859	17,646,859 b/	–	–	–	–
MICRONESIA (FEDERATED STATES OF)	–	200,533	200,533	–	–	–	–
MONGOLIA	92,133	200,533	194,184	–	–	98,482	98,482
MOROCCO	–	601,597	596,724 b/	–	–	4,873	4,873
MOZAMBIQUE	76,742	200,533	200,533	–	–	76,742	76,742
MYANMAR	–	200,533	200,533	–	–	–	–
NAMIBIA	–	200,533	200,533	–	–	–	–
NEPAL	–	200,533	200,533	–	–	–	–
NETHERLANDS	–	30,079,875	30,079,875 b/	–	–	–	–
NEW ZEALAND	–	4,812,780	4,812,780	–	–	–	–
NICARAGUA	248,802	200,533	300,570	–	46,714	102,051	148,765
NIGER	245,961	200,533	244,340	1,621	98,482	102,051	202,154
NIGERIA	1,965,273	4,010,650	3,934,900	–	–	2,041,023	2,041,023
NORWAY	–	11,029,287	11,029,287	–	–	–	–
OMAN	–	601,597	601,597	–	–	–	–
PAKISTAN	–	1,203,195	1,203,195	–	–	–	–
PANAMA	466,400	401,064	621,817	–	41,545	204,102	245,647
PAPUA NEW GUINEA	–	200,533	200,533	–	–	–	–
PARAGUAY	306,535	401,064	707,599 b/	–	–	–	–
PERU	790,549	1,203,195	1,993,744	–	–	–	–
PHILIPPINES	707,642	1,403,726	2,111,368 b/	–	–	–	–
POLAND	–	9,425,028	9,425,028 b/	–	–	–	–
PORTUGAL	–	4,010,650	4,010,650	–	–	–	–
QATAR	663,370	1,002,663	1,410,905	–	–	255,128	255,128
REPUBLIC OF KOREA	–	13,836,742	13,836,742	–	–	–	–

Schedule 3.1
(Continued)

UNITED NATIONS GENERAL FUND

Assessed Contributions Unpaid as at 31 December 1993

(United States dollars)

Member States	Assessed Contributions Unpaid as at 1 January 1992	Net Assessed Contributions 1992 and 1993 a/	Collections During 1992 and 1993	Assessed Contributions Unpaid as at 31 December			
				Prior years	1992	1993	Total
REPUBLIC OF MOLDOVA	–	2,638,683 c/	–	–	1,107,916	1,530,767	2,638,683
ROMANIA	1,750,484	3,409,052	3,050,484 b/	–	374,183	1,734,869	2,109,052
RUSSIAN FEDERATION	46,019,313	147,026,190	149,586,035 b/	–	–	43,459,468	43,459,468
RWANDA	92,131	200,533	193,752	–	–	98,912	98,912
SAINT KITTS AND NEVIS	128,339	200,533	150,000	–	76,821	102,051	178,872
SAINT LUCIA	–	200,533	200,533	–	–	–	–
SAINT VINCENT AND GRENADINES	64,893	200,533	181,033	–	–	84,393	84,393
SAMOA	–	200,533	200,533	–	–	–	–
SAN MARINO	–	102,051	102,051	–	–	–	–
SAO TOME AND PRINCIPE	256,667	200,533	98,482	158,185	98,482	102,051	358,718
SAUDI ARABIA	–	19,251,120	19,251,120 b/	–	–	–	–
SENEGAL	170,009	200,533	98,176	71,833	98,482	102,051	272,366
SEYCHELLES	92,131	200,533	160,131	–	30,482	102,051	132,533
SIERRA LEONE	227,521	200,533	158,200	69,321	98,482	102,051	269,854
SINGAPORE	–	2,406,389	2,406,389	–	–	–	–
SLOVENIA	–	1,435,487 c/	1,435,487	–	–	–	–
SOLOMON ISLANDS	82,502	200,533	–	82,502	98,482	102,051	283,035
SOMALIA	176,999	200,533	–	176,999	98,482	102,051	377,532
SOUTH AFRICA	45,007,168	8,221,832	–	45,007,168	4,037,736	4,184,096	53,229,000
SPAIN	–	39,705,434	39,705,434	–	–	–	–
SRI LANKA	–	200,533	200,533	–	–	–	–
SUDAN	72,626	200,533	171,108	–	–	102,051	102,051
SURINAME	92,131	200,533	50,000	42,131	98,482	102,051	242,664
SWAZILAND	–	200,533	162,768	–	–	37,765	37,765
SWEDEN	–	22,259,108	22,259,108 b/	–	–	–	–
SYRIAN ARAB REPUBLIC	–	802,130	393,925	–	–	408,205	408,205
TAJIKISTAN	–	879,561 c/	–	–	369,305	510,256	879,561
THAILAND	–	2,205,857	2,205,857	–	–	–	–
TOGO	84,234	200,533	284,767	–	–	–	–
TRINIDAD AND TOBAGO	117,144	1,002,663	551,158	–	58,393	510,256	568,649
TUNISIA	90,631	601,597	692,228	–	–	–	–
TURKEY	2,896,285	5,437,976	5,487,585 b/	–	78,246	2,768,430	2,846,676
TURKMENISTAN	–	1,055,473 c/	–	–	443,166	612,307	1,055,473

UNITED NATIONS GENERAL FUND

Assessed Contributions Unpaid as at 31 December 1993

(United States dollars)

Member States	Assessed Contributions Unpaid as at 1 January 1992	Net Assessed Contributions 1992 and 1993 a/	Collections During 1992 and 1993	Assessed Contributions Unpaid as at 31 December: Prior years	1992	1993	Total
UGANDA	75,404	200,533	108,598	–	65,288	102,051	167,339
UKRAINE	5,758,172	30,704,361	10,380,299 b/	–	6,998,675	19,083,559	26,082,234
UNITED ARAB EMIRATES	–	4,211,181	4,211,181	–	–	–	–
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	–	100,667,316	100,667,316	–	–	–	–
UNITED REPUBLIC OF TANZANIA	92,131	200,533	184,011	–	6,602	102,051	108,653
UNITED STATES OF AMERICA	266,407,876	608,541,959	614,557,671	–	–	260,392,164	260,392,164
URUGUAY	368,523	802,130	1,170,653	–	–	–	–
UZBEKISTAN	–	4,573,716 c/	216,406	–	1,703,981	2,653,329	4,357,310
VANUATU	–	200,533	–	–	98,482	102,051	200,533
VENEZUELA	–	9,826,092	4,825,587 b/	–	–	5,000,505	5,000,505
VIET NAM	–	200,533	200,503	–	–	30	30
YEMEN	163,413	200,533	165,113	–	96,782	102,051	198,833
YUGOSLAVIA	7,850,297	4,275,402	3,802,283 b/	2,554,380	4,136,218	1,632,818	8,323,416
ZAIRE	–	200,533	162,982	–	–	37,551	37,551
ZAMBIA	171,718	200,533	276,909	–	–	95,342	95,342
ZIMBABWE	–	200,533	200,533 b/	–	–	–	–
TOTAL	439,223,341	2,107,490,050	2,062,282,104	49,983,753	33,834,545	400,612,989	484,431,287

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a/ The net assessments on Member States for 1992 as per ST/ADM/SER.B/363 ("Assessment of Member States' Contribution to the United Nations Regular Budget for 1992") and for 1993 as per ST/ADM/SER.B/394 ("Assessment of Member States' Contributions to the United Nations Regular Budget for 1993") are as follows:

	1992	1993	Total
Gross assessed contributions	1,194,714,900	1,233,245,435	2,427,960,335
Less: Credit from staff assessment	157,243,304	163,226,981	320,470,285
Net assessed contributions	1,037,471,596	1,070,018,454	2,107,490,050

b/ Includes credit transfered from the Working Capital Fund in 1992. Total credits applied were $2,630,000.

c/ The 1991 and 1992 assessments of Armenia, Azerbaijan, Estonia, Georgia, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Republic of Moldova, Tajikistan, Turkmenistan and Uzbekistan, totalling $14,121,093, were deducted from the assessment of the Russian Federation. The 1992 assessments of Bosnia and Herzegovina, Croatia and Slovenia, totalling $1,493,634, were deducted from the assessment of Yugoslavia.

Statement IV

UNITED NATIONS WORKING CAPITAL FUND a/

Statement of assets and principal
as at 31 December 1993

(United States dollars)

Assets		1993	1991
Assessed contributions unpaid		250,000 b/	290,000
Advances for costs incurred in respect of the International Tribunal in response to Security Council resolution 827 (1993)		276,166	–
Advances for the activities relating to Security Council resolution 687 (1991)		–	7,911,072
Advances to finance miscellaneous self-liquidating purchases and activities		712,557 c/	595,307
Advances to United Nations General Fund	(Statement III)	98,791,277	91,213,621
Total assets		100,030,000	100,010,000
Principal			
Total fund balance		100,030,000	100,010,000

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a/ See note 4.

b/ Balance due from South Africa.

c/ Represents advances made with the concurrence of the ACABQ for the activities of the United Nations Gift Centre.

The accompanying notes are an integral part of the financial statements.

Statement V

UNITED NATIONS SPECIAL ACCOUNT a/

Assets and liabilities as at 31 December 1993

(United States dollars)

		1993	1991
Assets			
Current assets:			
Cash	b/	17,000,000	97,750,000
Accrued interest receivable		7,793	7,711
Due from United Nations General Fund		124,349,354	35,762,021
Total current assets		141,357,147	133,519,732
Advances to the Special Account of the United Nations Emergency Force (1956)		1,931,574	2,214,873
Advances to the Ad Hoc Account for the United Nations Operation in the Congo		1,396,526	1,396,526
Total assets		144,685,247	137,131,131
Fund balance			
Principal of fund:			
Voluntary contributions received from Member States	(Schedule 5.1)	48,727,592	48,727,592
Less: Amount appropriated for the United Nations Emergency Force, pursuant to General Assembly resolution 2115 II(XX)		3,911,000	3,911,000
Total principal of fund		44,816,592	44,816,592
Cumulative income:			
Public contributions		73,892	73,892
Other income		811,043	811,043
Interest earned on deposits:	c/		
Through 31 December 1991		91,429,604	77,791,936
During 1992 and 1993		7,554,116	13,637,668
Total cumulative income		99,868,655	92,314,539
Total fund balance		144,685,247	137,131,131

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a/ See note 5.

b/ Represented by interest-bearing bank deposits as at 31 December, 1993:-

Dawia Bank and Trust, 3.1875 per cent due 5 January, 1994	10,000,000
IBJ Schroder Bank and Trust, 3.1250 per cent due 3 January, 1994	7,000,000
Total	17,000,000

c/ Excludes interest earned with effect from 1 January 1978 in respect of a $10.0 million contribution received pursuant to General Assembly resolution 3049 A (XXVII).

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS SPECIAL ACCOUNT

Voluntary contributions as at 31 December 1993 a/

(United States dollars)

	1993	1991
Bulgaria	150,000	150,000
Canada	3,871,769	3,871,769
China	5,000,000	5,000,000
Denmark	987,766	987,766
Egypt	50,000	50,000
Finland	507,865	507,865
Ghana	20,000	20,000
Greece	50,000	50,000
Iceland	80,000	80,000
Italy	1,499,755	1,499,755
Jamaica	10,000	10,000
Japan	12,500,000 b/	12,500,000 b/
Kuwait	250,000	250,000
Liberia	8,000	8,000
Mali	4,990	4,990
Malta	9,000	9,000
Nigeria	20,000	20,000
Norway	678,136	678,136
Saudi Arabia	250,000	250,000
Sweden	2,000,000	2,000,000
Togo	14,368	14,368
Tunisia	5,000	5,000
Uganda	19,000	19,000
Union of Soviet Socialist Republics	10,000,000	10,000,000
United Arab Emirates	1,000,000	1,000,000
United Kingdom of Great Britain and Northern Ireland	9,527,943	9,527,943
Yugoslavia	100,000	100,000
Zaire	100,000	100,000
Zambia	14,000	14,000
Total contributions	48,727,592	48,727,592

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a/ Amounts received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) and in response to the appeal of the Secretary-General in 1986 (see A/40/1102, para. 19). The contributions shown were received pursuant to General Assembly resolution 2053A (XX) except those from China, Saudi Arabia and the United Arab Emirates, which were contributed under resolutions 2053 A (XX) and 3049 A (XXVII). Bulgaria, Togo and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General.

b/ Includes $10.0 million which was received pursuant to General Assembly resolution 3049 A (XXVII) with the expectation of inducing other Member States to make voluntary contributions.

TECHNICAL COOPERATION ACTIVITIES a/

Combined statement of income and expenditure for the biennium 1992 – 1993 ended 31 December 1993

(United States dollars)

	United Nations	Economic Commission for Africa	Economic and Social Commission for Asia and the Pacific	Economic Commission for Europe	Economic Commission for Latin America and the Caribbean	Economic and Social Commission for Western Asia	UNCTAD	UNCHS	Total 1993	Total 1991
Income										
Allocations	233,028,065	24,624,134	13,043,490	1,859,114	8,730,992	3,557,213	23,532,078	69,729,802	378,104,888	535,751,488
Contributions	40,639,941	814,606	18,896,192	148,000	13,026,784	67,607	24,379,939	673,250	98,646,319	88,148,536
Interest income	1,865,221	494,167	857,956	307	386,287	12,277	533,301	–	4,149,516	5,137,312
Miscellaneous income	1,059,967	1,825	–	96	–	–	117,176	–	1,179,064	1,553,447
Total income	276,593,194	25,934,732	32,797,638	2,007,517	22,144,063	3,637,097	48,562,494	70,403,052	482,079,787	630,590,783
Expenditure										
Staff and other personnel costs	144,926,871	18,684,538	15,692,356	1,203,431	14,897,403	2,907,553	26,936,729	28,006,014	253,254,895	290,596,965
Travel	6,714,104	2,415,324	1,822,883	141,843	1,395,500	417,314	4,833,284	2,387,460	20,127,712	27,973,211
Contractual services	21,247,239	1,012,314	1,486,997	100,707	500,681	9,054	384,021	17,266,283	42,007,296	42,010,962
Operating expenses	12,516,862	952,764	2,411,855	87,031	916,652	76,474	1,351,419	2,925,878	21,238,935	28,983,344
Acquisitions	32,751,258	575,517	453,722	43,347	582,597	1,037	1,874,059	9,014,388	45,295,925	81,815,819
Fellowships	26,815,511	2,569,000	7,036,993	287,830	2,534,974	146,785	4,619,908	3,863,543	47,874,544	91,558,955
Total project costs	244,971,845	26,209,457	28,904,806	1,864,189	20,827,807	3,558,217	39,999,420	63,463,566	429,799,307	562,939,256
Programme support costs	25,946,673	2,848,343	3,358,944	114,551	2,285,581	82,289	4,599,486	6,857,878	46,093,745	64,850,126
Total expenditure	270,918,518	29,057,800	32,263,750	1,978,740	23,113,388	3,640,506	44,598,906	70,321,444	475,893,052	627,789,382
Excess of income over expenditure	5,674,676	(3,123,068)	533,888	28,777	(969,325)	(3,409)	3,963,588	81,608	6,186,735	2,801,401

TECHNICAL COOPERATION ACTIVITIES

Combined statement of assets and liabilities as at 31 December 1993

(United States dollars)

	United Nations	Economic Commission for Africa	Economic and Social Commission for Asia and the Pacific	Economic Commission for Europe	Economic Commission for Latin America and the Caribbean	Economic and Social Commission for Western Asia	UNCTAD	UNCHS	Total 1993	Total 1991
Assets										
Cash	41,429,247	3,950,628	22,391,783	17,246	3,343,095	216,104	11,854,900	3,997,021	87,200,024	96,655,039
Pledged contributions unpaid	209,325	2,759,761	–	–	503,628	–	–	369,488	3,842,202	6,014,981
Accounts receivable	2,728,097	35,731	362,722	17,650	163,503	20,584	4,278,115	934,609	8,539,011	8,161,630
Unspent allocations	131,196,424	797,395	8,280,367	1,784,737	3,217,195	370,385	11,240,399	8,662,569	165,549,471 b/	204,188,637
Due from funding agencies	13,635,403	982,203	550,118	–	–	147,121	523,569	14,582,168	30,420,582	34,278,825
Due from United Nations General Fund	13,955,008	4,134,894	–	227,230	871,171	31,342	–	–	19,219,645	8,463,836
Due from special accounts for programme support costs	–	–	–	–	–	–	–	–	–	10,345
Deferred charges and other assets	11,992,442	274,410	210,760	–	–	–	305,910	65,392	12,848,914	25,989,162
Total assets	215,143,946	12,935,022	31,795,750	2,046,863	8,098,592	785,536	28,202,893	28,611,247	327,619,849	383,762,455
Liabilities										
Accounts payable	16,827,756	2,530,573	7,979,177	71,806	106,616	210,552	2,424,955	6,098,976	36,250,411	32,897,184
Unliquidated obligations	30,074,755	2,201,703	2,352,519	34,992	652,889	55,276	3,714,476	10,075,402	49,162,012	67,519,486
Commitments for future years	7,316,547	–	210,760	–	–	–	–	–	7,527,307	18,499,614
Due to special accounts for programme support costs	–	–	–	–	–	–	218,638	1,923,829	2,140,467	3,778,166
Due to United Nations General Fund	–	–	215,546	–	–	–	1,644,136	822,008	2,681,690	2,326,588
Due to funding agencies	–	2,100,304	53,807	126,551	587,442	6,987	–	–	2,875,091	738,734
Deferred income	144,601,823	797,611	19,450,507	1,784,737	3,217,195	370,385	11,276,732	8,734,508	190,233,498	228,243,632
Total liabilities	198,820,881	7,630,191	30,262,316	2,018,086	4,564,142	643,200	19,276,937	27,654,723	290,870,476	354,003,404
Fund balance										
Balance available 1 January 1992	8,268,691	10,004,010	999,546	–	4,503,775	145,745	4,962,368	874,916	29,759,051	26,957,650
Prior period adjustment	16,068	(1,576,111)c/	–	–	–	–	–	–	(1,560,043)	–
Transfer from other funds	2,363,630 d/	–	–	–	–	–	–	–	2,363,630	–
Excess of income over expenditure	5,674,676	(3,123,068)	533,888	28,777	(969,325)	(3,409)	3,963,588	81,608	6,186,735	2,801,401
Balance available 31 December 1993	16,323,065	5,304,831	1,533,434	28,777	3,534,450	142,336	8,925,956	956,524	36,749,373	29,759,051
Total liabilities and fund balance	215,143,946	12,935,022	31,795,750	2,046,863	8,098,592	785,536	28,202,893	28,611,247	327,619,849	383,762,455

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a/ See notes 1 (m) and 6.

b/ Comprises unspent allocations from UNDP and UNFPA, plus unspent allocations in respect of UNDP- and UNFPA-administered trust funds.

c/ Unpaid pledges totalling $1,576,111 for the African Institute for Economic Development and Planning which were included among the ECA Trust Funds have been deleted.

d/ The amount of $3,313,454 was transferred from the Trust Fund for New and Renewable Sources of Energy and $669,935 was transferred from the Trust Fund for Disaster Relief with the agreement of the donors, and $1,619,759 was transferred to the Trust Fund for Educational and Training Programme for Southern Africans.

The accompanying notes are an integral part of the financial statements.

Schedule 6.1

TECHNICAL COOPERATION ACTIVITIES

Schedule of income and expenditure by year for the biennium 1992– 1993 ended 31 December 1993

(United States dollars)

	Income			Expenditure		
	1992	1993	Total	1992	1993	Total
I. United Nations						
Regular budget	10,672,097	8,646,808	19,318,905	10,672,097	8,646,808	19,318,905
Trust funds	31,393,844	27,135,566	58,529,410	27,382,794	25,471,940	52,854,734
UNFPA	15,967,175	12,802,792	28,769,967	15,967,175	12,802,792	28,769,967
UNDP	99,289,082	70,685,830	169,974,912	99,289,082	70,685,830	169,974,912
Total	157,322,198	119,270,996	276,593,194	153,311,148	117,607,370	270,918,518
II. UNCTAD						
Regular budget	559,815	575,307	1,135,122	559,815	575,307	1,135,122
Trust funds	11,908,654	14,170,283	26,078,937	10,541,531	11,573,818	22,115,349
UNFPA	–	–	–	–	–	–
UNDP	11,209,831	10,138,604	21,348,435	11,209,831	10,138,604	21,348,435
Total	23,678,300	24,884,194	48,562,494	22,311,177	22,287,729	44,598,906
III. UNCHS (HABITAT)						
Regular budget	604,871	261,311	866,182	604,871	261,311	866,182
Trust funds	5,968,779	9,516,911	15,485,690	5,888,000	9,516,082	15,404,082
UNFPA	–	–	–	–	–	–
UNDP	28,924,749	25,126,431	54,051,180	28,924,749	25,126,431	54,051,180
Total	35,498,399	34,904,653	70,403,052	35,417,620	34,903,824	70,321,444

Schedule 6.1 (continued)

TECHNICAL COOPERATION ACTIVITIES

	Income			Expenditure		
	1992	1993	Total	1992	1993	Total
IV. Economic Commission for Africa						
Regular budget	2,035,925	2,263,204	4,299,129	2,035,925	2,263,204	4,299,129
Trust funds	947,917	362,681	1,310,598	2,052,861	2,380,805	4,433,666
UNFPA	3,612,935	2,385,958	5,998,893	3,612,935	2,385,958	5,998,893
UNDP	12,059,283	2,266,829	14,326,112	12,059,283	2,266,829	14,326,112
Total	18,656,060	7,278,672	25,934,732	19,761,004	9,296,796	29,057,800
V. Economic and Social Commission for Asia and the Pacific						
Regular budget	1,320,033	1,308,467	2,628,500	1,320,033	1,308,467	2,628,500
Trust funds	9,668,197	10,161,896	19,830,093	9,201,130	10,095,075	19,296,205
UNFPA	2,128,532	1,776,240	3,904,772	2,128,532	1,776,240	3,904,772
UNDP	5,212,675	1,221,598	6,434,273	5,212,675	1,221,598	6,434,273
Total	18,329,437	14,468,201	32,797,638	17,862,370	14,401,380	32,263,750
VI. Economic Commission for Europe						
Regular budget	151,059	141,021	292,080	151,059	141,021	292,080
Trust funds	745,457	768,543	1,514,000	738,811	746,412	1,485,223
UNFPA	-	-	-	-	-	-
UNDP	103,534	97,903	201,437	103,534	97,903	201,437
Total	1,000,050	1,007,467	2,007,517	993,404	985,336	1,978,740

Schedule 6.1 (concluded)

TECHNICAL COOPERATION ACTIVITIES

	Income			Expenditure		
	1992	1993	Total	1992	1993	Total
VII. Economic Commission for Latin America and the Caribbean						
Regular budget	1,239,882	1,400,823	2,640,705	1,239,882	1,400,823	2,640,705
Trust funds	7,429,598	5,983,473	13,413,071	7,364,808	7,017,588	14,382,396
UNFPA	2,685,278	1,432,469	4,117,747	2,685,278	1,432,469	4,117,747
UNDP	1,040,723	931,817	1,972,540	1,040,723	931,817	1,972,540
Total	12,395,481	9,748,582	22,144,063	12,330,691	10,782,697	23,113,388
VIII. Economic and Social Comission for Western Asia						
Regular budget	1,309,385	1,419,740	2,729,125	1,309,385	1,419,740	2,729,125
Trust funds	125,782	71,136	196,918	105,067	95,260	200,327
UNFPA	265,971	194,383	460,354	265,971	194,383	460,354
UNDP	197,436	53,264	250,700	197,436	53,264	250,700
Total	1,898,574	1,738,523	3,637,097	1,877,859	1,762,647	3,640,506
IX. Total						
Regular budget	17,893,067	16,016,681	33,909,748	17,893,067	16,016,681	33,909,748
Trust funds	68,188,228	68,170,489	136,358,717	63,275,002	66,896,980	130,171,982
UNFPA	24,659,891	18,591,842	43,251,733	24,659,891	18,591,842	43,251,733
UNDP	158,037,313	110,522,276	268,559,589	158,037,313	110,522,276	268,559,589
Grand Total	268,778,499	213,301,288	482,079,787	263,865,273	212,027,779	475,893,052
			Statement VI			Statement VI

TECHNICAL CO-OPERATION ACTIVITIES FINANCED BY TRUST FUNDS
Combined schedule of income and expenditure and fund balance for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
I. PROJECTS ADMINISTERED BY THE UNITED NATIONS							
Projects financed by recipient governments							
Argentina	11,764	70,548	-	9,017	61,531	53,148	20,147
India	58,267	(52,565)	-	-	(52,565)	655	5,047
Iraq	302,958	100,663	-	118,478	(17,815)	516	284,627
Libyan Arab Jamahiriya	-	-	-	-	-	-	-
Malaysia	109,575	8,518	-	-	8,518	-	118,093
Mali	-	-	-	-	-	-	-
Oman	-	1,194,868	-	-	1,194,868	622,576	572,292
Saudi Arabia	-	-	-	-	-	-	-
Uganda	211,426	(207,439)	-	-	(207,439)	2,183	1,804
United Arab Emirates	302	(123)	-	-	(123)	-	179
United Republic of Tanzania	16,421	(32,805)	-	-	(32,805)	(16,918)	534
Yemen Arab Republic	65,385	27,844	258,637	-	286,481	287,616	64,250
Subtotal	776,098	1,109,509	258,637	127,495	1,240,651	949,776	1,066,973
Associate experts							
Austria	109,933	796,829	-	193,167	603,662	689,576	24,019
Belgium	94,651	3,628,066	-	2,690,162	937,904	1,032,555	-
Denmark	41,950	1,523,534	-	1,037,437	486,097	528,047	-
Finland	9,168	456,311	-	256,173	200,138	206,240	3,066
France	30,507	1,603,486	-	1,242,679	360,807	391,311	3

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
Associate experts (continued)							
Germany	26,740	1,808,282	–	614,866	1,193,416	1,181,350	38,806
Italy	53,661	4,950,752	–	3,702,076	1,248,676	1,302,337	–
Japan	20,796	464,253	–	–	464,253	469,812	15,237
Netherlands	(171,671)	3,538,415	–	317,378	3,221,037	2,906,767	142,599
Norway	908	150,173	–	54,112	96,061	93,683	3,286
Sweden	17,468	815,225	207,825	372,724	650,326	667,794	–
Switzerland	6,609	303,846	–	74,159	229,687	205,310	30,986
Subtotal	240,720	20,039,172	207,825	10,554,933	9,692,064	9,674,782	258,002
Other projects financed by donor governments							
Australia	16,370	(16,169)	–	–	(16,169)	–	201
Canada/Canadian International Development Agency (CIDA)	47,268	195,256	–	68,991	126,265	161,284	12,249
Democratic People's Republic of Korea	–	1,786	–	–	1,786	1,193	593
Denmark	250,949	234,112	–	34,287	199,825	419,149	31,625
Finland	–	144,483	–	–	144,483	68,827	75,656
Honduras	–	539,543	–	107,330	432,213	355,798	76,415
Italy	5,888	5,455,459	–	1,478,104	3,977,355	2,655,513	1,327,730
Japan	317,316	18,655,686	–	81,438	18,574,248	14,524,057	4,367,507
Norway	144,053	583,375	–	188,420	394,955	477,596	61,412
Seychelles	279	(20,448)	–	–	(20,448)	(20,279)	110
Sweden	56,008	200,508	–	67,679	132,829	109,601	79,236
United States of America	–	5,995	–	–	5,995	5,995	–
Subtotal	838,131	25,979,586	–	2,026,249	23,953,337	18,758,734	6,032,734
UNDP–administered trust funds							
UNDP Trust Fund for Democratization Support for Electoral Process in Guinea–Bissau	–	20,912	–	–	20,912	20,912	–
UNDP/CIDA Trust Fund for the National Household Survey Capability Programme	–	435,578	–	–	435,578	435,578	–

Schedule 6.2 (continued)

	Fund balance 1 January 1992	Income				Expenditure	Fund balance 31 December 1993
		Allocations, contributions received, interest and miscellaneous income a/	Add: pledged contributions	Less: deferred income	Total income		
UNDP–administered trust funds (continued)							
UNDP Trust Fund on Energy	–	39,673	–	–	39,673	39,673	–
United Nations Capital Development Fund	–	4,406,045	–	–	4,406,045	4,406,045	–
United Nations Development Fund for Women	–	–	–	–	–	–	–
United Nations Financing System for Science and Technology for Development	–	311,018	–	–	311,018	311,018	–
United Nations Nationhood Programme for Namibia	–	224,176	–	–	224,176	224,176	–
United Nations Trust Fund for Assistance to Refugee–Related Development Projects in Africa	–	(16,397)	–	–	(16,397)	(16,397)	–
United Nations Trust Fund for Special Action Programme in Public Adm. & Management	–	809,150	–	–	809,150	809,150	–
United Nations Trust Fund for Global Environment Facility	–	4,446,852	–	–	4,446,852	4,446,852	–
Subtotal	–	10,677,007	–	–	10,677,007	10,677,007	–
Other trust funds							
Ishida Foundation	(105)	103	–	–	103	–	(2)
Tokai Bank Foundation	750	(750)	–	–	(750)	–	–
Trust Fund on International Conference on Technical Assessment in Conversion for Development	–	11,513	–	157	11,356	3,885	7,471
African Development Bank	–	1,176,759	–	356,123	820,636	775,193	45,443
Trust Fund on International Training in Population of Mongolian Nationals	–	72,184	–	14,417	57,767	52,543	5,224

Schedule 6.2 (continued)

	Fund balance 1 January 1992	Income				Expenditure	Fund balance 31 December 1993
		Allocations, contributions received, interest and miscellaneous income a/	Add: pledged contributions	Less: deferred income	Total income		
Other trust funds (continued)							
Trust Fund for Interest on the Contribution to the United Nations Special Account	3,495	271	–	–	271	–	3,766
Trust Funds for the United Nations Centre on Transnational Corporations Technical Co-operation Programme	1,959,522	1,705,505	1,500	–	1,707,005	2,365,925	1,300,602
Trust Fund to Provide Advisory Services to Developing Countries in Matters of Policy, Laws, Regulations and Contracts Relating to Transnational Corporations	32,501	(659)	–	–	(659)	–	31,842
Trust Fund for New and Renewable Sources of Energy		3,705,187			3,705,187	654,495	3,050,692
UN Disaster Relief Office	2,788,655	4,402,861	–	–	4,402,861	2,840,589	4,350,927
United Nations Population Fund-administered trust funds	–	4,261,425	–	–	4,261,425	4,261,425	–
United Nations Children's Fund	10,761	106,830	–	6,660	100,170	32,127	78,804
United Nations Educational and Training Programme for Southern Africa	1,619,759	(1,619,759)	–	–	(1,619,759)	–	–
United Nations International Drug Control Programme	3,991	1,691,730	–	–	1,691,730	1,605,469	90,252
United Nations Fund for Namibia	18,516	(18,504)	–	–	(18,504)	–	12
United Nations Decade of Disabled Persons	(24,103)	47,428	–	–	47,428	23,002	323
United Nations as Executing Agency for UNEP	–	179,782	–	–	179,782	179,782	–
Subtotal	6,413,742	15,721,906	1,500	377,357	15,346,049	12,794,435	8,965,356
Total United Nations projects, Schedule 6.4	8,268,691	73,527,180	467,962	13,086,034	60,909,108	52,854,734	16,323,065

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
II. PROJECTS ADMINISTERED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)							
Projects financed by donor governments							
Australia	–	20,696	–	–	20,696	19,408	1,288
Austria, Japan, Sweden, Switzerland, United States of America	99,645	2,547,447	–	–	2,547,447	2,055,765	591,327
Belgium	189,331	589,169	–	–	589,169	338,431	440,069
Canada	29,372	324,125	–	–	324,125	268,076	85,421
Colombia, India, Iran, Peru Fiji, Ghana, Gabon	291,886	319,132	–	–	319,132	276,747	334,271
Egypt, Mexico, Pakistan, Peru Namibia, Mozambique	19,899	297,340	–	–	297,340	42,402	274,837
Finland	74,129	245,043	–	–	245,043	190,252	128,920
Finland, Netherlands, Sweden, Luxembourg, United Kingdom, Denmark, Norway, Switzerland, Italy	649,310	5,977,861	–	–	5,977,861	5,308,528	1,318,643
France	217,166	1,182,883	–	–	1,182,883	1,023,479	376,570
Germany	139,463	624,677	–	–	624,677	704,563	59,577
Gibraltar, Malta, Madagascar, Senegal, Sudan, Belize	171,336	952,602			952,602	781,669	342,269
Indonesia, Sri Lanka, Brazil Romania, Uganda	189,945	236,049	–	–	236,049	186,988	239,006
Italy	651,120	2,413,781	–	–	2,413,781	2,172,880	892,021
Japan	80,587	82,001	–	–	82,001	100,677	61,911
Netherlands	297,252	876,235	–	–	876,235	964,746	208,741
Netherlands, Indonesia, Germany, Italy, Hungary	8,092	107,523	–	–	107,523	108,160	7,455
Netherlands, Norway, France	48,741	243,165	–	–	243,165	180,876	111,030
Norway	157,736	864,650	–	–	864,650	571,412	450,974
Norway/Sweden	84,480	47,602	–	–	47,602	70,602	61,480
Saudi Arabia	20,594	1,715	–	–	1,715		22,309
Sweden	500,153	991,143	–	–	991,143	1,061,075	430,221
Switzerland, Germany	314,139	1,918,869	–	–	1,918,869	1,727,240	505,768
United Kingdom	90,146	222,109	–	–	222,109	176,732	135,523
Sao Tome and Principe	–	52,145	–	–	52,145	34,619	17,526
Subtotal	4,324,522	21,137,962	–	–	21,137,962	18,365,327	7,097,157

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
Other trust funds							
Public donations and various donors	166,164	2,318,474	–	–	2,318,474	1,613,155	871,483
Subtotal	166,164	2,318,474	–	–	2,318,474	1,613,155	871,483
Associate experts							
Canada	103,702	1,732	–	–	1,732	102,667	2,767
Finland	–	96,771	–	–	96,771	84,333	12,438
France	33,499	136,692	–	–	136,692	158,446	11,745
Germany	98,066	2,662	–	–	2,662	78,965	21,763
Netherlands	51,398	719,006	–	–	719,006	205,383	565,021
Sweden,Norway	122,298	114,048	–	–	114,048	163,166	73,180
United Kingdom	62,719	(15,765)	–	–	(15,765)	46,954	–
Japan	–	107,274	–	–	107,274	59,295	47,979
Subtotal	471,682	1,162,420	–	–	1,162,420	899,209	734,893
Technical Cooperation fund projects							
China	–	411,560			411,560	189,137	222,423
Subtotal	–	411,560	–	–	411,560	189,137	222,423
UNDP–administered trust funds							
Sectoral Adviser Trust Fund	–	763,530	–	–	763,530	763,530	–
United Nations Fund for Science and Technology for Development	–	35,629	–	–	35,629	35,629	–
Perez–Guerrero Trust Fund for Economic and Technical Co–operation among Developing Countries	–	249,362 –	–	–	249,362 –	249,362 –	–
UNDP Trust Fund for Non–governmental Liaison Service – Geneva	–	–	–	–	–	–	–
Subtotal	–	1,048,521	–	–	1,048,521	1,048,521	–
Total UNCTAD projects, Schedule 6.5	4,962,368	26,078,937	–	–	26,078,937	22,115,349	8,925,956

Schedule 6.2 (continued)

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
III. PROJECTS ADMINISTERED BY UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (HABITAT)							
Associate experts							
Austria	–	101,162	–	–	101,162	82,471	18,691
Belgium	21,616	82,245	58,710	–	140,955	92,444	70,127
Denmark	52,585	154,727	–	–	154,727	114,295	93,017
Finland	225,344	126,072	–	–	126,072	279,755	71,661
France	61,375	132,886	–	71,500	61,386	98,844	23,917
Germany	76,009	140,589	–	–	140,589	166,808	49,790
Italy	47,202	(6,363)	11,465	–	5,102	45,691	6,613
Japan	1,122	–	–	–		–	1,122
Netherlands	94,434	679,483	–	–	679,483	435,852	338,065
Sweden	42,250	147,522	–	–	147,522	153,539	36,233
Subtotal	621,937	1,558,323	70,175	71,500	1,556,998	1,469,699	709,236
Other projects financed by donor governments							
France	221,962	43,907	–	–	43,907	50,394	215,475
Germany	–	145	–	–	145	52	93
Libyan Arab Jamahiriya	–	322,860	603,075	–	925,935	925,935	–
Mali	28,136	398	–	–	398	–	28,534
Somalia	2,881	305	–	–	305	–	3,186
Subtotal	252,979	367,615	603,075	–	970,690	976,381	247,288
United Nations Environment Programme	–	(4,200)	–	–	(4,200)	(4,200)	–
Subtotal	–	(4,200)	–	–	(4,200)	(4,200)	–

	Fund balance 1 January 1992	Income				Expenditure	Fund balance 31 December 1993
		Allocations, contributions received, interest and miscellaneous income a/	Add: pledged contributions	Less: deferred income	Total income		
UNDP–administered trust funds							
United Nations Capital Development Fund	–	5,300,849	–	–	5,300,849	5,300,849	–
United Nations Trust Fund for Operational Programme in Lesotho and Sectoral Support	–	557,506	–	–	557,506	557,506	–
UNDP Fund for the Emergency Assistance to the People's Republic of Bangladesh	–	480,886	–	–	480,886	480,886	–
UNDP Fund for Utilization of the Residual Funds of the United Nations Special Relief Office in Bangladesh	–	1,765,000	–	–	1,765,000	1,765,000	–
Afghanistan materials for Reconstruction	–	112,118	–	–	112,118	112,118	–
Emergency Housing Programme in Southern Lebanon	–	4,745,843	–	–	4,745,843	4,745,843	–
Subtotal	–	12,962,202	–	–	12,962,202	12,962,202	–
Total UNCHS projects, Schedule 6.6	874,916	14,883,940	673,250	71,500	15,485,690	15,404,082	956,524

IV. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR AFRICA (ECA)

United Nations Trust Fund for African Development							
African Development Bank	9,466	777	–	–	777	–	10,243
African Member States	4,809,628	136,097	425,802	–	561,899	2,199,247	3,172,280
Belgium	165,213	25,631	–	–	25,631	(7,366)	198,210
	–	–	5,000	–	5,000	–	5,000
China	(3,196)	57,815	–	–	57,815	–	54,619
Finland	13,565	1,132	–	–	1,132	(1)	14,698

Schedule 6.2 (continued)

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
United Nations Trust Fund for African Development (continued)							
France	134,500	75,183	–	–	75,183	39,815	169,868
Germany	139,002	426,121	–	–	426,121	547,739	17,384
India	237,756	2,273	–	–	2,273	22,514	217,515
Italy		144,572			144,572	248,001	(103,429)
Netherlands	850,665	62,283	–	–	62,283	466,060	446,888
Norway	7,290	599	–	–	599	1	7,888
SAREC (Swedish Agency for Research Cooperation with Developing Countries)	5,671	466	–	–	466	–	6,137
Sweden	104,025	15,947	–	–	15,947	62,556	57,416
Switzerland	27,863	2,289	–	–	2,289	1	30,151
Turkey	13,936	1,145	–	–	1,145	–	15,081
United States of America	648,641	(648,641)	–	–	(648,641)	–	
Canadian International Development Agency	13,560	2,536	–	–	2,536	–	16,096
Carnegie Foundation	8,446	154,826	–	–	154,826	107,256	56,016
Economic Community of West African States	211,861	16,608	–	–	16,608	130,332	98,137
Ford Foundation	7,281	2,453	–	–	2,453	(5,466)	15,200
Intergovernmental Committee for Migration	60,012	43,306	–	–	43,306	105,545	(2,227)
International Development Research Centre	112,467	302,372	–	–	302,372	321,975	92,864
International Planned Parent-hood Foundation	42,759	3,512	–	–	3,512	–	46,271
Permanent Interstate Committee for Drought Control in the Sahel(CLSS)	8,530	701	–	–	701	–	9,231
Rockefeller Foundation	12,308	1,011	–	–	1,011	–	13,319
Subtotal	7,641,249	831,014	430,802	–	1,261,816	4,238,209	4,664,856
Transport and Communications Decade in Africa							
African Member States	766,301	35,332	12,229	–	47,561	195,457	618,405
Barbados	3,319	233	–	–	233	–	3,552

		Income					
	Fund balance 1 January 1992	Allocations, contributions received, interest and miscellaneous income a/	Add: pledged contributions	Less: deferred income	Total income	Expenditure	Fund balance 31 December 1993
Transport and Communications Decade in Africa (continued)							
Cyprus	3,146	258	–	–	258	–	3,404
Philippines	11,884	730	–	–	730	–	12,614
Yemen	2,000	–	–	–	–	–	2,000
Subtotal	786,650	36,553	12,229	–	48,782	195,457	639,975
African Institute for Economic Development and Planning							
African Member States	1,576,111	(1,576,111)	–	–	(1,576,111)	–	–
Subtotal	1,576,111	(1,576,111)	–	–	(1,576,111)	–	–
Total ECA projects, Schedule 6.7	10,004,010	(708,544)	443,031	–	(265,513)	4,433,666	5,304,831
V. PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (ESCAP)							
Projects financed by donor governments							
Australia	–	1,248,801	–	477,642	771,159	771,159	–
Australia, China, India, Republic of Korea, Nepal, Pakistan, Philippines Sri Lanka, Thailand	1,967	214,968	–	8,423	206,545	207,199	1,313
Australia, Japan, Netherlands	–	165,842		164,820	1,022	–	1,022
Australia/Japan/Netherlands	295,020	111,887	–	88,405	23,482	181,204	137,298
Australia/Malaysia/Philippines	140,451	787,276	–	188,104	599,172	577,025	162,598
Belgium	9,306	36,453	–	31,763	4,690	1,365	12,631
Bangladesh, Brunei, China, India, Indonesia Iran, Republic of Korea Malaysia, Nepal, Pakistan, Philippines, Thailand	39,973	58,940	–	19,141	39,799	38,686	41,086

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
Projects financed by donor governments (continued)							
Bangladesh,China,Indonesia Iran, Republic of Korea Pakistan,Philippines	–	180,769	–	7,434	173,335	172,941	394
China	31,071	393,748	–	61,657	332,091	339,472	23,690
Denmark	27,619	44,399	–	39,550	4,849	–	32,468
Finland	2,893	689,540	–	129,840	559,700	533,321	29,272
France	59,610	406,649	–	104,329	302,320	303,877	58,053
France,Japan	3,735	270	–	–	270	–	4,005
Germany	136,094	266,771	–	98,048	168,723	180,214	124,603
India	1,552	226,260	–	31,124	195,136	188,849	7,839
Indonesia	1,708	185,906	–	95,654	90,252	85,083	6,877
Indonesia, Republic of Korea, Thailand	26,390	395,333	–	279,927	115,406	95,111	46,685
Iran	–	48,316	–	–	48,316	48,316	–
Japan	–	8,274,601	–	3,077,247	5,197,354	5,197,354	–
Japan/Republic of Korea	11,090	51,665	–	47,440	4,225	–	15,315
Republic of Korea	–	1,146,518	–	494,205	652,313	652,313	–
Republic of Korea, Netherlands Thailand	–	29,090	–	29,000	90	–	90
Netherlands	–	7,142,316	–	2,974,872	4,167,444	4,167,444	–
New Zealand	–	126,890	–	32,810	94,080	80,109	13,971
Norway	–	1,393,035	–	434,197	958,838	958,838	–
Philippines	–	3,172	–	577	2,595	2,423	172
Sri Lanka/FAO	3,173	10,024	–	6,389	3,635	2,957	3,851
Sweden	26,604	37,614	–	25,401	12,213	8,117	30,700
Thailand	7,394	21,334	–	19,493	1,841	6,656	2,579
United Kingdom	5,459	10,993	–	9,885	1,108	–	6,567
Subtotal	831,109	23,709,380	–	8,977,377	14,732,003	14,800,033	763,079
Other Trust Funds							
CIDA	–	193,407	–	159,139	34,268	30,603	3,665
Commission of the European Communities/ Cooperation Centre of Agricultural Research for Development	–	751,850	–	374,752	377,098	350,716	26,382
FAO	–	1,535	–	984	551	516	35
ESCAP Trust Fund for Industrial Development	717	3,352	–	2,298	1,054	1,520	251

	Fund balance 1 January 1992	Income				Expenditure	Fund balance 31 December 1993
		Allocations, contributions received, interest and miscellaneous income a/	Add: pledged contributions	Less: deferred income	Total income		
Other Trust Funds (continued)							
Governments' direct contributions to regional institutes	135,233	5,269,993	–	1,497,049	3,772,944	3,218,092	690,085
GTZ (German Technical Assistance Programme)	12,787	681,375	–	125,656	555,719	542,641	25,865
World Council of Churches	6,400	44,047	–	9,373	34,674	32,959	8,115
Japanese Organization for International Cooperation in Family Planning	1,241	14,993	–	6,004	8,989	8,329	1,901
Joint Asian Development Bank – ESCAP Workshop on the International Comparison Project	12,059	244,166	–	17,231	226,935	225,128	13,866
Yokohama	–	10,190	–	277	9,913	9,723	190
Subtotal	168,437	7,214,908	–	2,192,763	5,022,145	4,420,227	770,355
UNDP–administered trust funds							
Australian International Development Assistance Bureau (ADAB)	–	(3,109)	–	–	(3,109)	(3,109)	–
United Nations International Drug Control Programme	–	160,460	–	133,472	26,988	26,988	–
United Nations Development Fund for Women	–	58,102	–	6,036	52,066	52,066	–
Subtotal	–	215,453	–	139,508	75,945	75,945	–
Total ESCAP projects, Schedule 6.8	999,546	31,139,741	–	11,309,648	19,830,093	19,296,205	1,533,434
VI. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR EUROPE(ECE)							
ECE Trust Funds	–	148,403	–	–	148,403	119,626	28,777
UNFPA–Administered trust funds	–	1,365,597	–	–	1,365,597	1,365,597	–
Total ECE projects, Schedule 6.9	–	1,514,000	–	–	1,514,000	1,485,223	28,777

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
VII. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN (ECLAC)							
Projects financed by donor governments							
Argentina	10,451	139,974	56,000	–	195,974	142,412	64,013
Brazil	10,254	467,182	–	–	467,182	319,474	157,962
Canada	564,253	1,648,943	–	–	1,648,943	1,592,868	620,328
Chile	98,011	551,937	–	–	551,937	644,852	5,096
Colombia	47,324	492,237	–	–	492,237	536,859	2,702
Colombia, Cuba, Costa Rica, Honduras, Mexico, Panama, Venezuela, Latin American and Caribbean Institute for Economic and Social Planning	667,865	2,150,784	–	–	2,150,784	1,712,120	1,106,529
France	153,547	182,113	–	–	182,113	189,971	145,689
Germany	381,039	1,545,326	45,000	–	1,590,326	1,658,352	313,013
Italy	1,335,327	(352,568)	188,720	–	(163,848)	992,591	178,888
Mexico	–	43,699	–	–	43,699	18,102	25,597
Netherlands	553,441	1,481,392	19,278	–	1,500,670	1,612,494	441,617
Paraguay	11,653	905	–	–	905	(325)	12,883
Saint Lucia	–	91,976	–	–	91,976	38,244	53,732
Spain	29,799	855	–	–	855	30,654	–
Switzerland	–	101,361	–	–	101,361	71,763	29,598
Trinidad and Tobago	78	(78)	–	–	(78)	–	–
Uruguay	89,485	177,487	–	–	177,487	177,353	89,619
Venezuela	–	50,675	–	–	50,675	43,884	6,791
Subtotal	3,952,527	8,774,200	308,998	–	9,083,198	9,781,668	3,254,057
Other trust funds							
Latin American Integration Association/Argentina	454	1,134	–	–	1,134	1,588	–
Latin American Integration Association/Uruguay	5,887	38,986	–	–	38,986	44,873	–
Latin American Association of Development Financing Institutions	–	34,860	–	–	34,860	31,526	3,334
Inter-American Development Bank (IDB)/ECLAC	167,855	1,448,697	155,000	–	1,603,697	1,757,213	14,339
IDB/Latin American Demographic Center/ECLAC	–	133,990	–	–	133,990	73,395	60,595

	Fund balance 1 January 1992	Income				Expenditure	Fund balance 31 December 1993
		Allocations, contributions received, interest and miscellaneous income a/	Add: pledged contributions	Less: deferred income	Total income		
Other trust funds							
IDB/ECLAC/Central American Bank for Economic Integration	86,493	624,200	39,630	–	663,830	736,093	14,230
IDB/ECLAC/Regional Programme to Support Central American Integration	–	15,514	–	–	15,514	15,369	145
Commission for Cooperation in the Development of Argentine-Uruguayan Border Areas/ECLAC/Inter-American Development Bank	32,123	(16,600)	–	–	(16,600)	15,523	–
Carl Duisberg Society/Germany	4,562	(4,072)	–	–	(4,072)	490	–
International Co-operation Agency (Spain)	–	137,912			137,912	64,586	73,326
Ibero-American Youth Organization (Madrid)	–	5,676	–	–	5,676	5,650	26
Costa Rica/El Salvador/ Guatemala/Nicaragua and Panama Government Enterprise	–	–	–	–	–	–	–
International Center for Living Aquatic Resources Management/ Philippines	23,996	46,221	–	–	46,221	70,217	–
Environmental Policy Institute (Friends of the Earth)	–	–	–	–	–	–	–
Italian/FAO Training Programme in Planning, Policies and Projects for Agricultural and Rural Development in Latin America and the Caribbean	–	–	–	–	–	–	–
State of Bahia (Brazil)	–	–	–	–	–	–	–
Union Industrial Argentina/ Argentina	392	5	–	–	5	397	–
Universidad de Sarmiento	–	6,586	–	–	6,586	3,881	2,705
World Institute For Development Economics Research of the United Nations University/Finland	54,430	27,585	–	–	27,585	80,700	1,315
Volkswagen Foundation	25,180	177,420	–	–	177,420	201,727	873
Subtotal	401,372	2,678,114	194,630	–	2,872,744	3,103,228	170,888

Schedule 6.2 (continued)

	Fund balance 1 January 1992	Income: Allocations, contributions received, interest and miscellaneous income a/	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1993
UNDP–administered trust fund							
United Nations Development Fund for Women	–	31,500	–	–	31,500	–	31,500
Subtotal	–	31,500	–	–	31,500	–	31,500
ECLAC, Mexico							
Agricultural Planning Studies Centre/ECLAC (Support for the Implementation of Differentiated Agricultural Policies)	149,876	744,562	–	–	744,562	888,602	5,836
Land Reform/ECLAC (Land Reform Secretariat–ECLAC Support for the Implementation of Differentiated Agricultural Policies for Rural Economic Organization)	–	681,067	–	–	681,067	608,898	72,169
Subtotal	149,876	1,425,629	–	–	1,425,629	1,497,500	78,005
Total ECLAC projects, Schedule 6.10	4,503,775	12,909,443	503,628	–	13,413,071	14,382,396	3,534,450
VIII. PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA (ESCWA)							
Projects financed by donor governments							
France	137,603	48,729	–	–	48,729	54,655	131,677
Netherlands	5,488	762	–	–	762	–	6,250
Subtotal	143,091	49,491	–	–	49,491	54,655	137,927

	Fund balance 1 January 1992	Income				Expenditure	Fund balance 31 December 1993
		Allocations, contributions received, interest and miscellaneous income a/	Add: pledged contributions	Less: deferred income	Total income		
Other trust funds							
United Nations International Drug Control Programme	2,654	393	-	-	393	1,680	1,367
Projects financed by FAO	-	30,000	-	-	30,000	26,958	3,042
Subtotal	2,654	30,393	-	-	30,393	28,638	4,409
UNDP–administered trust fund							
United Nations Development Programme – administered trust funds	-	117,034	-	-	117,034	117,034	-
Subtotal	-	117,034	-	-	117,034	117,034	-
Total ESCWA projects, Schedule 6.11	145,745	196,918	-	-	196,918	200,327	142,336
GRAND TOTAL	29,759,051	159,541,615	2,087,871	24,467,182	137,162,304	130,171,982	36,749,373

Statement VI

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a/ Also includes $1,560,043 of prior period adjustment and $2,363 630 transfer from other funds.

Schedule 6.3

TECHNICAL COOPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET

Schedule of expenditure for the biennium 1992–1993 ended 31 December 1993 a/

(United States dollars)

	United Nations	UNCTAD	UNCHS	Regional Commissions					Total
				Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	
Regional projects									
Africa	–	–	–	4,299,129	–	–	–	–	4,299,129
Arab States	–	–	–	–	–	–	–	2,729,125	2,729,125
Asia and the Pacific	–	–	–	–	2,628,500	–	–	–	2,628,500
Europe	–	1,135,122	–	–	–	292,080	–	–	1,427,202
Latin America	–	–	–	–	–	–	2,640,705	–	2,640,705
Subtotal	–	1,135,122	–	4,299,129	2,628,500	292,080	2,640,705	2,729,125	13,724,661
Interregional projects	19,318,905	–	–	–	–	–	–	–	19,318,905
Global projects	–	–	866,182	–	–	–	–	–	866,182
Total	19,318,905	1,135,122	866,182	4,299,129	2,628,500	292,080	2,640,705	2,729,125	33,909,748

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a/ Comprises Section 12, Regular Programme of Technical Cooperation. These expenditures are also shown as part of regular budget expenditure in Statement I and Schedule 1.1.

Statement VII

UNITED NATIONS GENERAL TRUST FUNDS a/

Combined statement of income and expenditure for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	Emergency assistance	Political and Security Council affairs	Political affairs trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and Miscellaneous	Total 1993	Total b/ 1991
Income										
Pledged contributions	83,292,015	23,353,264	20,781,424	36,429,504	215,787,647	2,059,026	1,235,852	9,429,880	392,368,612	465,580,445
Allocations	-	-	-	1,999,310	-	-	-	-	1,999,310	3,327,041
Public donations	331,469	1,057,147	1,434	4,470,841	3,985,267	1,751	56,128	404,883	10,308,920	5,098,390
Subventions	25,184,447	-	-	2,214,302	2,715,769	-	987,843	-	31,102,361	25,941,510
Sale of Commodities										41,135,805
Other Income	-	-	-	-	93,519,681	-	-	-	93,519,681	-
Interest income	7,024,052	371,274	1,579,897	2,867,940	10,943,683	102,552	232,857	2,243,416	25,365,671	32,514,788
Miscellaneous income	4,166,027	394,446	935,543	1,198,151	2,437,633	6,390	2,620,932	392,291	12,151,413	10,519,745
Total income	119,998,010	25,176,131	23,298,298	49,180,048	329,389,680	2,169,719	5,133,612	12,470,470	566,815,968	584,117,724
Expenditure										
Staff and other personnel costs	74,683,921	1,453,359	1,866,208	24,992,174	11,012,950	128,524	2,405,303	3,928,142	120,470,581	94,349,252
Travel	7,592,529	1,481,359	829,428	7,228,768	2,626,296	338,077	358,701	243,334	20,698,492	16,833,726
Contractual services	5,135,256	55,570	32,227	1,515,262	854,926	7,750	1,285,515	1,249,201	10,135,707	9,122,925
Operating expenses	40,370,626	3,109,417	2,779,680	2,894,528	80,077,209	31,220	648,302	727,479	130,638,461	76,101,559
Acquisitions	9,221,072	74,745	931,270	625,117	1,264,453	139,606	47,956	165,221	12,469,440	24,144,970
Fellowships, grants, other	16,416,790	186,397	17,595,417	6,730,208	118,210,600	273,748	-	117,060	159,530,220	266,226,744
Subtotal	153,420,194	6,360,847	24,034,230	43,986,057	214,046,434	918,925	4,745,777	6,430,437	453,942,901	486,779,176
Programme support costs	1,555,270	567,180	955,772	3,569,202	4,692,297	101,303	135,759	389,009	11,965,792 c/	12,869,267
Total expenditure	154,975,464	6,928,027	24,990,002	47,555,259	218,738,731	1,020,228	4,881,536	6,819,446	465,908,693	499,646,443
Excess of income over expenditure for the current biennium	(34,977.454)	18,248,104	(1,691,704)	1,624,789	110,650,949	1,149,491	252,076	5,651,024	100,907,275	84,469,281
Adjustments for prior periods	811,732	(5,862)	(281,800)	(593,095)	13,711	-	(666,209)	(450,000)	(1,171,523)	-
Net excess of income over expenditure	(34,165,722)	18,242,242	(1,973,504)	1,031,694	110,664,660	1,149,491	(414,133)	5,201,024	99,735,752	84,469,281

Statement VII (continued)

Combined statement of assets and liabilities as at 31 December 1993

(United States dollars)

	Emergency assistance	Political and Security Council affairs	Political affairs trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total 1993	Total b/ 1991
Assets										
Cash	51,901,870	13,293,207	23,676,071	30,984,282	136,736,072	2,346,249	2,935,992	15,429,530	277,303,273	241,460,213
Investments	-	-	-	-	-	-	-	1,766,701	1,766,701	1,489,883
Pledged contributions unpaid	4,409,823	11,908,396	1,233,917	1,355,785	24,695,453	47,337	2,800	602,398	44,255,909	10,301,091
Accounts receivable	236,910	317,820	160,777	1,204,666	1,051,957	9,816	132,346	9,332,589	12,446,881	8,412,109
Operating funds provided to executing agencies	10,903,468	310	5,983,502	494,523	38,740,586	-	26,155	79,204	56,227,748	25,876,511
Unspent allocations	-	-	-	1,448,813	-	-	-	-	1,448,813	1,081,008
Due from United Nations General Fund	150,001	498,006	58,497	96,934	904,758	59,209	-	18,425	1,785,830	1,933,103
Deferred charges and other assets	5,912	1,500	846,899	110,298	3,330	-	37,800	16,827	1,022,566	575,225
Total assets	67,607,984	26,019,239	31,959,663	35,695,301	202,132,156	2,462,611	3,135,093	27,245,674	396,257,721	291,129,143
Liabilities										
Accounts payable	636,907	5.149	2,475,692	1,101,281	2,710,368	-	41,170	19,487	6,990,054	1,260,411
Unliquidated obligations	3,334,104	2,281.436	4,969,491	3,394,229	18,054,964	286,184	262,938	1,187,461	33,770,807	20,854,676
Reserve for allocations	7,304,133	-	1,386,653	244,000	25,199,320	-	-	-	34,134,106	24,279,363
Operating reserve	4,332,590	93,503	-	349,450	232,560	-	100,000	-	5,108,103	3,369,480
Due to United Nations General Fund	1,283,004	2,765	2,490,863	996,447	1,930,273	603	4,683	633,902	7,342,540	1,939,702
Deferred income	264,900	791,011	682,528	2,736,140	484,646	-	740,513	-	5,699,738	5,055,979
Total liabilities	17,155,638	3,173,864	12,005,227	8,821,547	48,612,131	286,787	1,149,304	1,840,850	93,045,348	56,759,611

Statement VII (concluded)

Fund Balance	Emergency assistance	Political and Security Council affairs	Political affairs trusteeship and decolonization	Economic and social activities	Humanitarian activities	Interna-national justice and law	Public information	Common support services and mis-cellaneous	Total 1993	Total b/ 1991
Balance available 1 January 1992	84,036,168	5,724,028	15,435,832	29,960,068	75,936,482	1,044,352	2,277,222	19,955,380	234,369,532 d/	146,110,662
Transfers from reserve for allocations	10,390,810	–	4,665,964	231,729	100,000	–	152,700	248,420	15,789,623	11,692,922
Transfers from operating reserve	956,324	180,187	–	–	–	–	–	–	1,136,511	–
Net excess of income over expenditure	(34,165,722)	18,242,242	(1,973,504)	1,031,694	110,664,660	1,149,491	(414,133)	5,201,024	99,735,752	84,469,281
Subtotal	61,217,580	24,146,457	18,128,292	31,223,491	186,701,142	2,193,843	2,015,789	25,404,824	351,031,418	242,272,865
Less:										
Transfers to reserve for allocations	122,364	–	193,682	129,000	25,199,320	–	–	–	25,644,366	3,694,629
Transfers to operating reserve	2,607,334	–	–	35,240	232,560	–	–	–	2,875,134	3,069,480
Distributions to agencies	15,971,679	–	–	87,508	318,502	–	–	–	16,377,689	–
Refunds to donors	29,076	–	–	158,500	96,663	18,019	30,000	–	332,258	1,139,224
Transfers to other Funds	(7,965,219)	1,301,082	(2,019,826)	3,939,489	7,334,072	–	–	–	2,589,598 e/	–
Subtotal	10,765,234	1,301,082	(1,826,144)	4,349,737	33,181,117	18,019	30,000	–	47,819,045	7,903,333
Balance available 31 December 1993	50,452,346	22,845,375	19,954,436	26,873,754	153,520,025	2,175,824	1,985,789	25,404,824	303,212,373	234,369,532
Total liabilities and fund balance	67,607,984	26,019,239	31,959,663	35,695,301	202,132,156	2,462,611	3,135,093	27,245,674	396,257,721	291,129,143

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a/ See notes 1 (n) and 7.

b/ Comparative figures are amended to reflect changes in the United Nations Fund for Drug Abuse Control (See note (d) below).

c/ Of this amount $11,209,653 was credited to the Special Account for Programme Support Costs (Statement XII). The balance was transferred directly to Regional Commissions and Executing Agencies as reimbursements for programme support costs.

d/ The United Nations Fund for Drug Abuse Control, with a fund balance at 31 December 1991 of $100,310,343, has been transferred to the United Nations International Drug Control Programme, which under General Assembly Resolution 46/185 will present separate financial statements.

e/ See note (d) Schedule 7.1.

The accompanying notes are an integral part of the financial statements.

Schedule 7.1

UNITED NATIONS GENERAL TRUST FUNDS

Combined schedule of income and expenditure and fund balance for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	Fund balance 1 January 1992	Income	Expenditure a/	Fund balance 31 December 1993
EMERGENCY ASSISTANCE				
Trust Fund for the International Conference on the Question of Palestine	63,373	4,824	7,492	60,705
United Nations Special Relief Office in Bangladesh	566,118	239,458	–	805,576
African Emergency Trust Fund	4,391,388	940,752	3,102,559	2,229,581
United Nations Indo-China Trust Fund	69,531	5,293	–	74,824
Trust Fund for Assistance to Lebanon	107,829	5,445	100,000	13,274
Special Account for Assistance to Mozambique	580,066	(10,188)	–	569,878
Special Account for Assistance to Botswana	17,242	189	17,431	–
Trust Fund for Special Economic Assistance Programmes	505	(500)	5	–
Funds for the Special Representative of the Secretary-General for the Co-ordination of the UN Humanitarian Programmes Resulting from Developments in Kampuchea	12,534	954	–	13,488
Kampuchea Emergency Trust Fund b/	14,598,807	26,785,564	37,193,917	4,190,454
Afghanistan Emergency Trust Fund b/	61,484,620	37,488,865	58,352,753	40,620,732
Emergency Trust Fund for Humanitarian Assistance for Iraq, Kuwait and the Iraq-Turkey and Iraq-Iran Border Areas.	322,710	11,905,897	10,881,552	1,347,055
Trust Fund for the United Nations Guard Contingent b/	1,821,445	42,631,457	43,926,123	526,779
Subtotal	84,036,168	119,998,010	153,581,832	50,452,346
POLITICAL AND SECURITY COUNCIL AFFAIRS				
United Nations Disarmament Information Programme	866,065	681,114	1,058,529	488,650
Trust Fund for the United Nations Centre for Disarmament	34,700	1,455	284	35,871
United Nations Institute for Disarmament Research	443,411	1,673,753	1,773,730	343,434
Trust Fund for the United Nations Programme on Space Applications	388,038	378,659	276,614	490,083
Trust Fund for the Promotion of Peace	75,246	89,883	83,046	82,083
United Nations Regional Centre for Peace and Disarmament in Africa	103,015	427,621	347,485	183,151
Trust Fund for the UN Regional Centre for Peace Disarmament and Development in Latin America	38,263	190,167	172,717	55,713
Trust Fund for Special Disarmament Activities	1,270,558	30,524	1,301,082	–
Trust Fund for Global and Regional Disarmament Activities	684,019	84,816	450,841	317,994
Trust Fund for the United Nations Regional Centre for Peace and Disarmament in Asia	339,487	644,509	447,978	536,018

Schedule 7.1 (continued)

	Fund balance 1 January 1992	Income	Expenditure a/	Fund balance 31 December 1993
POLITICAL AND SECURITY COUNCIL AFFAIRS (Cont'd)				
Special Account for the Preparatory Commission for International Sea Bed Authority and International Tribunal for the Law of the Sea for Pioneer Investors' Application Fees	1,481,226	111,080	36,619	1,555,687
Trust Fund for Implementation of the Cotonou Accord on Liberia		20,862,550	2,105,859	18,756,691
Subtotal	5,724,028	25,176,131	8,054,784	22,845,375
POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION				
Trust Fund for Publicity Against Apartheid	228,324	20,866	7,036	242,154
United Nations Educational and Training Programme for Southern Africa	8,017,237	7,712,187	7,176,375	8,553,049
United Nations Trust Fund for South Africa	1,163,996	5,667,645	4,255,000	2,576,641
United Nations Fund for Namibia	597,288	814,519	571,406	840,401
Trust Fund for the Institute for Namibia	22,509	37,414	3,413	56,510
United Nations Nationhood Programme for Namibia	4,556,391	484,456	1,190,546	3,850,301
Trust Fund for Special Projects of the Special Committee Against Apartheid	14,338	2,514	–	16,852
Trust Fund for the Repatriation of Cambodian Refugees and Displaced Persons	835,749	135,655	719,380	252,024
Trust Fund for Development Problems and Strengthening Peace and Security	–	677,232	676,242	990
United Nations Trust Fund for Electoral Observation		709,596	235,056	474,540
Trust Fund for Haiti	–	1,022,060	565,000	457,060
Trust Fund for the Implementation of the Peace Process in Mozambique	–	6,014,154	3,380,240	2,633,914
Subtotal	15,435,832	23,298,298	18,779,694	19,954,436
ECONOMIC AND SOCIAL ACTIVITIES				
Trust Fund for Development Planning and Projections	1,258,754	222,237	575,053	905,938
United Nations Research Institute for Social Development	923,494	5,235,856	5,168,769	990,581
Trust Fund for Social Development	103,320	249,526	211,364	141,482
Trust Fund for Preparatory Activities for Habitat	59,913	3,497	63,410	–
Trust Fund for Aging	266,439	302,859	456,443	112,855
United Nations Population Fund -- United Nations Work Programme	–	1,999,310	1,999,310	–
United Nations Trust Fund for the International Youth Year	134,191	53,508	28,553	159,146

Schedule 7.1 (continued)

	Fund balance 1 January 1992	Income	Expenditure a/	Fund balance 31 December 1993
ECONOMIC AND SOCIAL ACTIVITIES (Cont'd)				
Trust Fund for the Financing of the Implementation of the Convention on Long Range Transboundary Air Pollution	554,650	2,771,037	2,821,492	504,195
Trust Fund for the Programme on Interrelationships between Resources, Environment, People and Development	107,214	7,961	–	115,175
Trust Fund to Facilitate Activities related to the Implementation of the Nairobi Programme of Action for the Development and Utilization of New and Renewable Sources of Energy	2,293,438	1,064,036	3,310,915	46,559
Trust Fund for the ECE Study on Long–Term European Timber Trends and Prospects	34,529	2,161	11,031	25,659
Trust Fund for Economic and Social Commission for Western Asia Regional Activities	218,623	15,656	108,123	126,156
United Nations Crime Prevention and Criminal Justice Fund	5,904,116	8,868,591	9,302,781	5,469,926
Trust Fund for the International Campaign Against Drug Abuse and Illicit Trafficking	567,724	41,283	86,836	522,171
Voluntary Fund for the United Nations Decade of Disabled Persons	2,560,230	2,726,804	2,888,898	2,398,136
Trust Fund for the International Comparison Project	17,891	52,559	38,070	32,380
International Research and Training Institute for the Advancement of Women	2,921,206	3,646,945	4,210,761	2,357,390
Trust Fund for the Promotion of a United Nations International Programme for Aging	10,971	836	–	11,807
Trust Fund for European Social Development	3,474	155	3,629	–
UN/ECE Trust Fund on Human Settlements	443,395	40,510	98,308	385,597
Trust Fund for the Shipping Statistics Project	4,362	87	4,449	–
Programme on Mobilization of Personal Savings in Developing Countries	61,614	159,919	104,861	116,672
Trust Fund for the Ad Hoc Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting	11,011	15,086	6,127	19,970
Trust Fund for Research in Regional Co–operation in Asia and in New and Renewable Energy Resources	207,019	15,759	–	222,778
World Food Council Trust Fund	8,600	9,836	15,579	2,857
Trust Fund for the Macrothesaurus Management Project	7,612	579	–	8,191
Trust Fund for International Co–operation for Development	3,059,473	1,488,665	1,603,603	2,944,535
Trust Fund for the Preparatory Activities for the Fourth World Conference on Women, 1995	–	1,968,075	178,800	1,789,275
Trust Fund for the Monitoring, Review and Appraisal of the Implementation of the Nairobi Forward Looking Strategies	281,977	115,479	379,989	17,467
Trust Fund for Case Studies on the functioning of the Operational Activities for development of the UN system	116,979	157,928	237,056	37,851
Policy Analysis on Transnational Corporations	1,570,370	74,112	1,382,068	262,414
Trust Fund for the Symposia on the Consequences of Rapid Population Growth and on Human Rights and Population	10,907	1,804	–	12,711
Trust Fund on the Steel Industry – Structural Change and Development	–	688,020	303,111	384,909

Schedule 7.1 (continued)

	Fund balance 1 January 1992	Income	Expenditure a/	Fund balance 31 December 1993
ECONOMIC AND SOCIAL ACTIVITIES (Cont'd)				
Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Iron Ore Economy	19,847	181,550	169,017	32,380
Trust Fund on External Debt Crisis and Development	1,225,076	61,939	1,287,015	–
Trust Fund for United Nations Electronic Data Interchange for Administration, Commerce and Transport	(13,351)	38,901	17,378	8,172
Voluntary Fund for Supporting Developing Countries Participating in the United Nations Conference on Environment and Development and its Preparatory Process	888,247	488,560	968,325	408,482
Trust Fund for Preparatory Activities for the United Nations Conference on Environment and Development	2,574,356	3,869,059	5,790,867	652,548
Voluntary Fund for Supporting Developing Countries Participating in the Negotiation Process for the Protection of Global Climate for the Present and Future Generations of Mankind	140,818	2,473,668	2,042,257	572,229
Trust Fund for the ECE Project Energy Efficiency 2000	284,458	650,546	825,168	109,836
Voluntary Fund for the International Year of the family	(7,915)	1,592,539	957,502	627,122
Trust Fund for Supporting the Negotiating Process Relating to the Protection of Global Climate for Present and Future Generations of Mankind	–	1,456,847	627,293	829,554
Trust Fund for Chernobyl	829,452	311,592	478,250	662,794
Trust Fund for the 1994 International Conference on Population and Development	250,000	1,448,136	1,334,844	363,292
Voluntary Fund for Supporting Developing Countries Participating in the 1994 International Conference on Population and Development	–	228,474	33,361	195,113
Trust Fund for International Economic and Social Research	45,584	567,358	153,971	458,971
Trust Fund for Assistance to Countries in Transition	–	212,048	68,882	143,166
Trust fund for Supporting the Negotiating Process on the International Convention to Combat Desertification	–	1,766,804	828,353	938,451
Special Voluntary Fund for Supporting Developing Countries Affected by Desertification and Drought to Participate in the Negotiating Process on the International Convention to Combat Desertification	–	1,328,577	801,638	526,939
Trust Fund for World Summit for Social Development	–	169,930	245,620	(75,690)
Voluntary Fund for Assisting Small island Developing States and the Least Developed Countries to Participate in the Global Conference on the Sustainable Development of Small Island Developing States and its Preparatory Process	–	305,579	37,232	268,347
Trust Fund for ECE Regional Preparatory Meeting for the Fourth World Conference on Women	–	17,265	–	17,265
Trust Fund for Environmental Performance Reviews and the "Environment for Europe"	–	10,000	–	10,000
Subtotal	29,960,068	49,180,048	52,266,362	26,873,754

Schedule 7.1 (continued)

	Fund balance 1 January 1992	Income	Expenditure a/	Fund balance 31 December 1993
HUMANITARIAN ACTIVITIES				
Trust fund for the Strengthening of the United Nations Disaster Relief Office	2,775,127	3,454,516	3,440,916	2,788,727
Committee on the Elimination of Racial Discrimination	215,251	329,812	207,437	337,626
Programme of the Decade for Action to Combat Racism and Racial Discrimination	33,120	88,180	84,326	36,974
United Nations Voluntary Fund for Victims of Torture	2,097,761	4,210,893	3,643,998	2,664,656
Trust Fund for the Second International Conference on Assistance to Refugees in Africa	148,746	35,249	(111,400)	295,395
Trust Fund for the International Conference on Assistance to Refugees in Africa	43,500	1,838	45,338	–
United Nations Voluntary Fund for Indigenous Populations	426,236	857,703	416,407	867,532
Voluntary Fund for Advisory Services and Technical Assistance in the field of Human Rights	2,597,423	3,842,694	2,907,343	3,532,774
Trust Fund related to the Settlement of the Situation relating to Afghanistan	10,641	810	–	11,451
Trust Fund for the World Conference on Human Rights	210,988	986,361	871,722	325,627
Trust Fund for Disaster Relief b/	58,198,028	68,786,766	86,053,365	40,931,429
Trust Fund for the International Decade for Natural Disaster Reduction	934,494	2,564,707	2,636,483	862,718
Sasakawa– UNDRO Disaster Prevention Award Endowment Fund	1,093,952	77,679	140,844	1,030,787 c/
Voluntary Fund for the Cambodian Peace Process	4,603,440	2,371,612	4,571,706	2,403,346
Trust Fund for the Activities of the International Support and Verification Commission (CIAV)	2,547,775	263,962	64,981	2,746,756
United Nations Trust Fund for Contemporary Forms of Slavery	–	28,264	15,232	13,032
Trust Fund for Human Rights Education Programme in Cambodia	–	1,800,045	1,176,498	623,547
Cambodia Trust fund	–	335,987	(544,464)	880,451
Trust fund for Somalia – Unified Command b/	–	117,406,138	57,028,826	60,377,312
Trust Fund fot the Common Cost of the Bosnia and Herzegovina Command b/	–	26,462,078	3,141,636	23,320,442
Trust Fund for Humanitarian Relief in Iraq b/	–	93,624,577	85,071,110	8,553,467
Trust Fund for the Support to the Activities of the Centre for Human Rights	–	1,283,138	367,162	915,976
Trust fund for the De–Mining Programme in Cambodia	–	576,671	576,671	–
Subtotal	75,936,482	329,389,680	251,806,137	153,520,025
INTERNATIONAL JUSTICE AND LAW				
Trust fund for the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	398,860	47,100	59,573	386,387
United Nations Commission on International Trade Law Symposia	192,245	198,202	251,408	139,039
Seminar on International Law	69,858	96,411	107,060	59,209
Trust Fund to Assist States in the Judicial Settlement of Disputes through the International Court of Justice	361,513	454,926	133,863	682,576

Schedule 7.1 (continued)

	Fund balance 1 January 1992	Income	Expenditure a/	Fund balance 31 December 1993
INTERNATIONAL JUSTICE AND LAW (Cont'd)				
Trust Fund for Special Aspects of the Implementation of the United Nations Convention on the Law of the Sea	21,876	756	22,632	–
Trust Fund for the Commission of Experts established pursuant to Security Council Resolution 780 (1992)	–	1,330,717	440,970	889,747
Voluntary Fund for Supporting Developing Countries Participating in the United Nations Conference on Straddling Fish Stocks and Highly Migratory Fish Stocks	–	41,607	22,741	18,866
Subtotal	1,044,352	2,169,719	1,038,247	2,175,824
PUBLIC INFORMATION				
Trust Fund for Economic and Social Information	73,211	341,533	159,292	255,452
Trust Fund for the Oral History of the United Nations	40,806	3,238	15,874	28,170
Trust Fund for Taejon International Expo' 93	–	658,130	613,348	44,782
Trust Fund for Public Awareness on Disarmament, Issues	1,700,210	150,531	217,215	1,633,526 c/
Trust Fund for Special Activities in Science and Technology for Development	94,431	21,285	42,247	73,469
Development Forum Trust Fund	19,523	3,071,696	3,629,661	(538,442)
Trust Fund for Expanding Public Information Activities in Japan	120,100	211,429	242,222	89,307
Trust Fund for Information Support for African Economic Recovery and Development	161,806	540,838	435,286	267,358
Public Information Fund for World Statesman Magazine	966	–	966	–
Trust Fund for Jointly Financed Information Projects	66,169	134,932	68,934	132,167
Subtotal	2,277,222	5,133,612	5,425,045	1,985,789
COMMON SUPPORT SERVICES AND MISCELLANEOUS				
Trust Fund for Assistance in the Training of United Nations Staff in the French Language	140,832	18,605	27,468	131,969
Meditation Room Gifts from New York City	5,537	421	–	5,958
Sculpture in Memory of Hammarskjold, Grant by Blaustein Foundation	8,346	635	–	8,981
Trust Fund for German Language Translation	167,543	1,707,059	1,876,761	(2,159)
Library Endowment Fund	1,656,705	496,388	108,596	2,044,497
Personal and Real Property Willed to the United Nations	3,126,636	508,855	280,541	3,354,950
Hamish Brown Fellowship Fund	26,814	2,041	–	28,855
The Special (Ralph Bunche) Account for the Secretary-General for Purposes Related to Peace and Security	311,812	27,368	29,229	309,951
United Nations Philatelic Museum	517,548	48,633	187,226	378,955
International School Fund	59,982	7,909	2,644	65,247
Trust Fund for Gilberto Amado Memorial Lecture	3,799	5,157	4,938	4,018

Schedule 7.1 (concluded)

	Fund balance 1 January 1992	Income	Expenditure a/	Fund balance 31 December 1993
COMMON SUPPORT SERVICES AND MISCELLANEOUS (Cont'd)				
Trust Fund for Interest on the Contribution to United Nations Special Account	6,884,431	1,255,085	1,890,678	6,248,838
Trust Fund for the Restoration and Maintenance of the Peace Bell	11,558	880	–	12,438
Trust Fund for Staff Health Promotion	14,558	8,605	4,558	18,605
UN Trust Fund for Management Improvement and Systems Development	30,570	–	30,570	–
Trust Fund for the Myrdal Lectures	3,977	303	–	4,280
Trust Fund in Support of United Nations Peace-making and Peace-keeping Activities	6,677,094	5,538,970	–	12,216,064
United Nations Trust Fund for the Training for UNTAG	43,225	3,917	(16,949)	64,091
Trust Fund for the Co-ordinated Procurement of the United Nations System	124,740	7,950	31,857	100,833
Trust Fund for Peace-making Activities of the Secretary-General	67,137	187,066	102,729	151,474
Trust Fund for the Assistance with Field Mission Transport Management	72,536	5,993	89,187	(10,658)
Secretariat News Trust Fund	–	103,421	–	103,421
Trust Fund for the Commission on the Truth for El Salvador	–	2,358,554	2,336,116	22,438
Trust Fund for Activities related to Administrative and Budgetary aspects of Peace-keeping Operations	–	41,460	–	41,460
Trust Fund for the 50th Anniversary Celebrations	–	135,195	34,877	100,318
Subtotal	19,955,380	12,470,470	7,021,026	25,404,824
Total (Statement VII)	234,369,532	566,815,968	497,973,127	303,212,373

a/ Includes:

Expenditure	465,908,693
Adjustments for prior period	1,171,523
Transfers to and from reserves for allocations	9,854,743
Transfers to and from operating reserve	1,738,623
Distributions to agencies	16,377,689
Refunds to donors	332,258
Transfers to other funds	2,589,598 d/
Total	497,973,127

b/ For further details, see Schedule 7.1.1.

c/ Includes endowment of $1,000,000 which is to be retained intact. Only the interest income is available for expenditure.

d/ Represents transfers to Technical Co-operation Activities (Statement VI) $2,363,630, and to UN General fund $225,968.

UNITED NATIONS GENERAL TRUST FUNDS – SELECTED TRUST FUNDS

Schedule of income and expenditure for the biennium 1992–1993 ended 31 December 1993

(United States dollars)

	Kampuchea Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	Trust Fund for Disaster Relief	Trust Fund for Somalia – Unified Command	Trust Fund for the Common Costs of the Bosnia and Herzegovina Command	Trust Fund for Humanitarian Relief in Iraq
Income							
Pledged contributions	18,206,174	27,023,714 a/	27,098,264	56,160,624	114,031,738	26,374,262	–
Public donations	50,000	2,207	–	2,679,514	7,410	3	
Subventions	7,742,777	1,961,438	14,575,582	2,307,350	–	–	–
Other income	–	–	–	–	–	–	93,519,681 b/
Interest income	466,484	5,586,763	513,454	5,875,573	3,366,990	87,813	104,896
Miscellaneous income	320,129	2,914,743	444,157	1,763,705	–	–	–
Total income	26,785,564	37,488,865	42,631,457	68,786,766	117,406,138	26,462,078	93,624,577
Expenditure							
Staff and other personnel costs	7,132,003	18,114,777	43,756,994	4,132,265	–	65,000	335,795
Travel	292,926	2,844,596	3,080,142	561,638	–	–	48,606
Contractual services	1,905	5,117,628	–	206,505	–	–	–
Operating expenses	18,333,434	17,789,731 c/	3,377,333	7,637,568	57,000,330	2,980,079	11,438,040
Acquisitions	286,098	7,203,712	1,368,017	514,944	–	96,557	229,349
Fellowships, grants, other	7,885,489	557,494	–	69,754,748	–	–	38,818,937
Subtotal	33,931,855	51,627,938	51,582,486	82,807,668	57,000,330	3,141,636	50,870,727
Programme support costs	–	1,554,408	–	2,239,824	28,496	–	–
Total expenditure	33,931,855	53,182,346	51,582,486	85,047,492	57,028,826	3,141,636	50,870,727
Excess of income over expenditure for the current biennium	(7,146,291)	(15,693,481)	(8,951,029)	(16,260,726)	60,377,312	23,320,442	42,753,850
Adjustment for prior periods	–	993,040 d/	–	13,711	–	–	–
Excess of income over expenditure	(7,146,291)	(14,700,441)	(8,951,029)	(16,247,015)	60,377,312	23,320,442	42,753,850

Schedule of assets and liabilities as at 31 December 1993

(United States dollars)

	Kampuchea Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	Trust Fund for Disaster Relief	Trust Fund for Somalia – Unified Command	Trust Fund for the Common Costs of the Bosnia and Herzegovina Command	Trust Fund for Humanitarian Relief in Iraq
Assets							
Cash	3,740,693	35,964,058	4,695,867	41,582,358	57,834,055	2,318,049	8,748,374
Pledged contributions unpaid	1,250	4,408,573		148,950	2,000,000	20,986,722	–
Accounts receivable	23,751	96,094	55,720	329,038	543,257	15,671	15,559
Operating funds provided to executing agencies	2,326,390	8,151,724	–	14,134,976	–	–	22,398,454
Due from United Nations General Fund	–	–		–	–	–	540,900
Deferred Charges and other assets	–	–	4,303	–	–	–	–
Total assets	6,092,084	48,620,449	4,755,890	56,195,322	60,377,312	23,320,442	31,703,287
Liabilities							
Accounts payable	–	8,932	–	263	–	–	–
Unliquidated obligations	321,234	1,018,550	1,188,003	15,163,998	–	–	–
Operating reserve	823,134	384,600	2,660,000	–	–	–	–
Reserve for allocations	757,262	6,140,387	–	–	–	–	23,149,820
Due to United Nations General Fund	–	182,348	381,108	99,632	–	–	–
Deferred Income	–	264,900	–	–	–	–	–
Total liabilities	1,901,630	7,999,717	4,229,111	15,263,893	–	–	23,149,820

Fund Balance	Kampuchea Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	Trust Fund for Disaster Relief	Trust Fund Trust Fund for Somalia – Unified Command	Trust Fund for the Common Costs of the Bosnia and Herzegovina Command	Trust Fund for Humanitarian Relief in Iraq
Balance available 1 January 1992	14,598,807	61,484,620	1,821,445	58,198,028	–	–	–
Transfers from reserve for allocations	927,738	9,463,072	–		–	–	–
Transfers from operating reserve	–	356,800	–	–	–	–	–
Excess of income over expenditure	(7,146,291)	(14,700,441)	(8,951,029)	(16,247,015)	60,377,312	23,320,442	42,753,850
Subtotal	8,380,254	56,604,051	(7,129,584)	41,951,013	60,377,312	23,320,442	42,753,850
Less:							
Transfers to reserve for allocations	–	–	–				
Transfers to operating reserve	823,134	–	1,784,200	–	–	–	23,149,820
Distributions to agencies	–	15,954,243 e/	–	–	–	–	–
Refunds to donors	–	29,076	–	68,327	–	–	–
Transfers to other funds	3,366,666	–	(9,440,563)	951,257	–	–	11,050,563
Subtotal	4,189,800	15,983,319	(7,656,363)	1,019,584	–	–	34,200,383
Balance available 31 December 1993	4,190,454	40,620,732	526,779	40,931,429	60,377,312	23,320,442	8,553,467
Total liabilities and fund balance	6,092,084	48,620,449	4,755,890	56,195,322	60,377,312	23,320,442	31,703,287

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a/ Figures shown are for cash contributions only. Contributions in kind received for the biennium ended 31 December 1993 had an estimated value of $2,734,175. The balance of all contributions in kind pledged but not yet received at 31 December 1993 had an estimated market value of $246,012.

b/ Represents funds received from the United Nations Escrow Account established under the provisions of Security Council Resolution 706 (1991) and 778 (1992).

c/ Includes loss on exchenge of $8,154,271

d/ Represents adjustments to expenditure for projects related to Administrative Costs of the Office of the Coordinator and Contributions Earmarked for Substantive Activities.

e/ Contributions received in the "Sub – account within the Afghanistan Emergency Trust Fund for Contributions Earmarked for Agencies" which were transferred to designated agencies.

Schedule 7.1.2

UNITED NATIONS GENERAL TRUST FUNDS – SELECTED TRUST FUNDS

Schedule of pledged contributions unpaid as at 31 December 1993

(United States dollars)

COUNTRIES/TRUST FUNDS	Unpaid pledges as at 1 January 1992	Add: pledges for 1992–1993 and adjustments of prior pledges	Add : pledges for future years	Less: collections 1992 and 1993	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1993
KAMPUCHEA EMERGENCY TRUST FUND						
AUSTRALIA	–	1,137,400	–	1,137,400	–	–
BRUNEI DARUSSALAM	–	10,000	–	10,000	–	–
CANADA	877,193	–	–	841,726	35,467	–
CHILE	–	1,250	–	–	–	1,250
CHINA	–	50,000	–	50,000	–	–
DENMARK	–	363,546	–	363,546	–	–
FRANCE	267,450	10	–	267,460	–	–
GREECE	10,000	10,000	–	20,000	–	–
INDONESIA	–	10,000	–	10,000	–	–
ITALY	416,676	(59,524)	–	307,702	49,450	–
JAPAN	–	5,765,079	–	5,684,541	80,538	–
MALAYSIA	–	10,000	–	10,000	–	–
NETHERLANDS	–	2,058,823	–	1,979,703	79,120	–
NEW ZEALAND	–	269,650	–	269,650	–	–
PAKISTAN	–	10,000	–	10,000	–	–
PHILIPPINES	–	1,500	–	1,500	–	–
REPUBLIC OF KOREA	–	30,000	–	30,000	–	–
SINGAPORE	–	20,000	–	20,000	–	–
SWEDEN	3,201	(3,201)	–	–	–	–
SWITZERLAND	175,626	3,201	–	178,827	–	–
TUNISIA	–	2,000	–	2,000	–	–
UNITED KINGDOM OF GREAT BRITAIN	–				–	–
AND NORTHERN IRELAND	–	616,440	–	616,440	–	–
UNITED STATES OF AMERICA	–	7,900,000	–	7,900,000	–	–
SUBTOTAL	1,750,146	18,206,174	–	19,710,495	244,575	1,250

COUNTRIES/TRUST FUNDS	Unpaid pledges as at 1 January 1992	Add: pledges for 1992–1993 and adjustments of prior pledges	Add : pledges for future years	Less: collections 1992 and 1993	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1993
AFGHANISTAN EMERGENCY TRUST FUND						
AUSTRALIA	–	912,239	264,900	905,579	6,660	264,900
AUSTRIA	–	185,185	–	180,000	5,185	–
CANADA	–	1,040,269	–	1,032,717	7,552	–
DENMARK	–	2,004,830	–	2,003,579	1,251	–
FINLAND	–	1,425,890	–	922,220	(12,681)	516,351
FRANCE	–	211,145	–	210,660	485	–
GREECE	–	26,365	–	26,365	–	–
HOLY SEE	–	20,000	–	20,000	–	–
INDONESIA	–	60,000	–	59,980	20	–
ITALY	–	359,712	–	316,522	43,190	–
LIECHTENSTEIN	–	20,882	–	20,598	284	–
NETHERLANDS	–	1,652,249	–	1,626,891	25,358	–
NEW ZEALAND	–	27,322	–	–	–	27,322
NORWAY	–	3,258,446	–	3,196,027	62,419	–
REPUBLIC OF KOREA	–	75,000	–	75,000	–	–
RUSSIAN FEDERATION	–	60,000	–	54,245	5,755	–
SPAIN	–	20,870	–	21,268	(398)	–
SWEDEN	–	2,058,326	–	2,021,094	37,232	–
SWITZERLAND	–	2,104,644	–	2,147,069	(42,425)	–
THAILAND	–	2,000	–	2,000	–	–
UNITED KINGDOM	–	2,403,340	–	2,477,938	(74,598)	–
UNITED STATES OF AMERICA	–	9,095,000	–	5,495,000	–	3,600,000
SUBTOTAL	–	27,023,714	264,900	22,814,752	65,289	4,408,573
TRUST FUND FOR THE UNITED NATIONS GUARD CONTINGENT						
AUSTRALIA	–	530,250	–	530,250	–	–
BELGIUM	–	390,354	–	390,354	–	–
FINLAND	–	601,290	–	601,290	–	–
GERMANY	–	1,866,667	–	1,866,667	–	–
ITALY	–	2,477,955	–	2,477,955	–	–
NETHERLANDS	–	2,648,102	–	2,648,102	–	–
LUXEMBOURG	–	913,832	–	913,832	–	–
PORTUGAL	–	135,429	–	135,429	–	–
SPAIN	–	1,046,586	–	1,046,586	–	–
SWEDEN	–	2,289,619	–	2,289,619	–	–
UNITED KINGDOM	–	3,598,180	–	3,598,180	–	–
UNITED STATES OF AMERICA	–	10,600,000	–	10,600,000	–	–
SUBTOTAL	–	27,098,264	–	27,098,264	–	–

Schedule 7.1.2 (continued)

COUNTRIES/TRUST FUNDS	Unpaid pledges as at 1 January 1992	Add: pledges for 1992 – 1993 and adjustments of prior pledges	Add : pledges for future years	Less: collections 1992 and 1993	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1993
TRUST FUND FOR DISASTER RELIEF						
ANTIGUA AND BARBUDA	–	2,000	–	2,000	–	–
AUSTRALIA	–	554,186	–	554,186	–	–
AUSTRIA	–	85,680	–	85,680	–	–
BANGLADESH	–	953	–	953	–	–
BELIZE	–	500	–	500	–	–
CANADA	–	1,667,998	–	1,670,204	(2,206)	–
CYPRUS	–	5,000	–	5,000	–	–
DENMARK	–	1,975,716	–	1,975,716	–	–
FRANCE	–	350,565	–	350,565	–	–
GERMANY	–	6,615,905	–	6,615,905	–	–
GREECE	–	10,527	–	10,527	–	–
ITALY	–	15,101,162	–	14,950,575	1,637	148,950
JAPAN	–	343,050	–	343,050	–	–
LIECHTENSTEIN	–	93,408	–	93,408	–	–
LUXEMBOURG	–	1,107,840	–	1,095,581	12,259	–
MALYASIA	–	30,000	–	30,000	–	–
MICRONESIA, FEDERATED STATES OF	–	300	–	300	–	–
NETHERLANDS	–	10,651,484	–	10,651,484	–	–
NEW ZEALAND	–	16,005	–	16,005	–	–
NORWAY	–	409,739	–	409,739	–	–
REPUBLIC OF KOREA	–	130,000	–	130,000	–	–
RUSSIAN FEDERATION	–	39,982	–	39,982	–	–
SWEDEN	–	8,388,596	–	8,343,223	45,373	–
SWITZERLAND	–	629,629	–	629,629	–	–
THAILAND	–	5,000	–	5,000	–	–
TUNISIA	–	1,000	–	1,000	–	–
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	–	6,402,114	–	6,401,508	606	–
UNITED STATES OF AMERICA	–	1,542,285	–	1,542,285	–	–
SUBTOTAL	–	56,160,624	–	55,954,005	57,669	148,950

Schedule 7.1.2 (concluded)

COUNTRIES/TRUST FUNDS	Unpaid pledges as at 1 January 1992	Add: pledges for 1992–1993 and adjustments of prior pledges	Add : pledges for future years	Less: collections 1992 and 1993	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1993
TRUST FUND FOR SOMALIA						
ANTIGUA AND BARBUDA	–	500	–	500	–	–
AUSTRIA	–	1,000,000	–	1,000,000	–	–
BRUNEI DARUSSALAM	–	100,000	–	100,000	–	–
DENMARK	–	999,985	–	999,985	–	–
FINLAND	–	686,275	–	677,295	8,980	–
ICELAND	–	50,000	–	50,000	–	–
IRELAND	–	115,000	–	115,000	–	–
JAPAN	–	100,000,000	–	100,000,000	–	–
MALAYSIA	–	50,000	–	50,000	–	–
NORWAY	–	999,978	–	999,978	–	–
PHILIPPINES	–	5,000	–	5,000	–	–
REPUBLIC OF KOREA	–	2,000,000	–	2,000,000	–	–
SINGAPORE	–	25,000	–	25,000	–	–
UNITED STATES OF AMERICA	–	8,000,000	–	6,000,000	–	2,000,000
SUBTOTAL	–	114,031,738		112,022,758	8,980	2,000,000
TRUST FUND FOR THE COMMON COST OF THE BOSNIA AND HERZEGOVINA COMMAND						
AUSTRIA	–	399,999	–	399,999	–	–
BELGIUM	–	153,798	–	153,798	–	–
CANADA	–	515,938	–	515,938	–	–
DENMARK	–	449,412	–	449,412	–	–
IRELAND	–	161,233	–	161,233	–	–
ITALY	–	22,350,000	–	1,363,278	–	20,986,722
LUXEMBOURG	–	288,270	–	288,270	–	–
NETHERLANDS	–	508,722	–	508,722	–	–
NORWAY	–	511,633	–	511,633	–	–
SPAIN	–	511,299	–	511,299	–	–
TUNISIA	–	1,988	–	1,988	–	–
UNITED KINGDOM	–	521,970	–	521,970	–	–
SUBTOTAL	–	26,374,262	–	5,387,540	--	20,986,722
GRAND TOTAL	1,750,146	268,894,776	264,900	242,987,814	376,513	27,545,495

Statement VIII

UNITED NATIONS ESCROW ACCOUNT ESTABLISHED UNDER THE PROVISIONS OF SECURITY COUNCIL RESOLUTIONS 706 (1991) AND 778 (1992) a/

Income and expenditure for the biennium 1992 – 1993 ended 31 December 1993

(United States dollars)

Income		
Interest income – bank		1,230,888
Imputed Interest income – oil sale proceeds b/		2,384,231
Total income		3,615,119
Expenditure		
Transfer to the Special Account for activities approved under Security Council Resolutions 687 (1991) and 706 (1991)	(Statement X)	51,510,948
Transfer to the Special Account for the United Nations Compensation Commission	(Statement IX)	38,366,781
Transfer to the United Nations Trust Fund for Humanitarian Relief in Iraq	(Schedule 7.1.1)	93,519,682
Interest expense c/		3,615,119
Miscellaneous expense		4,737
Total expenditure		187,017,268
Excess of income over expenditure		(183,402,149)

Assets and liabilities as at 31 December 1993

Assets	
Cash	39,654,366
Accrued interest receivable – bank	166,272
Imputed interest receivable – oil sale proceeds b/	2,384,231
Total assets	42,204,870
Liabilities	
Frozen asset transfers and contributions payable d/	221,991,900
Accrued interest payable c/	3,615,119
Total liabilities	225,607,019
Fund balance	
Balance as at 1 January 1992	–
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	(183,402,149)
Balance as at 31 December 1993	(183,402,149)
Total liabilities and fund balance	42,204,870

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a/ See note 8

b/ Represents the difference between imputed interest due to the suppliers of funds and actual interest earned on cash balances.

c/ Imputed interest due to the suppliers of funds. The interest rate used for the computation is equal to the bank rate for actual interest earned on cash balances.

d/ See note 8 (c)

The accompanying notes are an integral part of the financial statements.

Statement IX

UNITED NATIONS COMPENSATION COMMISSION a/

Income and expenditure for the the biennium 1992-1993 ended 31 December 1993

(United State dollars)

	1993	1991
Income		
Transfer from United Nations Escrow Account established under the provisions of Security Council Resolutions 706 (1991) and 778 (1992)	38,366,781	-
Interest income	637,924	-
Miscellaneous income	15,162	-
Total income	39,019,868	-
Expenditure		
Staff and other personnel costs	8,801,994	322,201
Travel	116,540	86,936
Contractual services	712,632	-
Operating expenses	894,835	42,550
Acquisitions	500,714	20,341
Total expenditure	11,026,715	472,028
Excess of income over expenditure	27,993,153	(472,028)

Assets and liabilities as at 31 December 1993

	1993	1991
Assets		
Cash	30,313,658	-
Accrued interest receivable	9,147	-
Total assets	30,322,805	-
Liabilities		
Unliquidated obligations	1,282,497	80,212
Due to Trust Fund in support of United Nations Peace-making and Peace-keeping Activities	-	327,758
Due to United Nations Working Capital Fund	-	64,058
Due to United Nations General Fund	1,519,183	-
Total liabilities	2,801,680	472,028
Fund balance		
Balance as at 1 January 1992	(472,028)	-
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	27,993,153	(472,028)
Fund balance as at 31 December 1993	27,521,125	(472,028)
Total liabilities and fund balance	30,322,805	-

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a/ See note 9

The accompanying notes are an integral part of the financial statements.

Statement X

SPECIAL ACCOUNT FOR ACTIVITIES APPROVED UNDER SECURITY COUNCIL RESOLUTIONS 687 (1991) AND 706 (1991): OTHER ACTIVITIES a/

Income and expenditure for the biennium 1992–1993 ended 31 December 1993

(United States dollars)

	Demarcation of boundary between Iraq and Kuwait	Return of Kuwaiti property	Special Commission– Headquarters and field offices	Special Commission– IAEA	Consultations on Iraqi petroleum sales and miscellaneous	Total 1993	Total 1991
Income							
Voluntary contributions b/	–	–	175,402	–	–	175,402	4,730,104
Reimbursements received c/	2,313,000	–	–	–	–	2,313,000	–
Transfer from United Nations Escrow Account established under the provisions of Security Council Resolutions 706 (1991) and 778 (1992)	3,287,743	3,063,683	26,990,591	17,987,858	181,073	51,510,948	–
Interest income	–	–	15,082	–	–	15,082	4,062
Miscellaneous income	–	–	11,755	–	–	11,755	–
Total income	5,600,743	3,063,683	27,192,831	17,987,858	181,073	54,026,187	4,734,166
Expenditure							
Staff and other personnel costs	757,723	799,449	4,101,347	1,296,105	150,510	7,105,134	1,896,485
Travel	373,706	1,165,371	18,974,626	2,098,310	80,982	22,692,995	7,672,204
Contractual Services	3,948	–	18,142	–	–	22,090	5,318
Operating expenses	5,118,670	145,750	3,259,051	12,230,216	–	20,753,685	4,082,220
Acquisitions	4,814	28,107	506,172	115,262	–	654,355	1,006,258
Total expenditure	6,258,860	2,138,676	26,859,338	15,739,892	231,493	51,228,259	14,662,485
Excess of income over expenditure	(658,117)	925,007	333,493	2,247,966	(50,420)	2,797,928	(9,928,319)

Statement X
(concluded)

SPECIAL ACCOUNT FOR ACTIVITIES APPROVED UNDER SECURITY COUNCIL RESOLUTIONS 687 (1991) AND 706 (1991): OTHER ACTIVITIES a/

Assets and liabilities as at 31 December 1993

(United States dollars)

	Demarcation of boundary between Iraq and Kuwait	Return of Kuwaiti property	Special Commission–Headquarters and field offices	Special Commission–IAEA	Consultations on Iraqi petroleum sales and miscellaneous	Total 1993	Total 1991
Assets							
Cash	–	–	501,156	–	–	501,156	2,079,300
Remittance to executing agency	–	–	–	92,613	–	92,613	1,278,984
Accounts receivable	–	–	313,122	–	–	313,122	217,790
Deferred charges	–	–	15,172	–	–	15,172	1,825
Total assets	–	–	829,450	92,613	–	922,063	3,577,899
Liabilities							
Accounts payable – Member States	–	–	2,000,000	–	–	2,000,000	–
Accounts payable – other	–	–	587,723	–	–	587,723	14,399
Unliquidated obligations	689,115	124,405	281,120	–	50,420	1,145,059	3,472,563
Due to Trust Fund in Support of United Nations Peace–making and Peace–keeping Activities	–	–	2,500,000	–	–	2,500,000	2,172,242
Due to United Nations Working Capital Fund	–	–	–	–	–	–	7,847,014
Due to United Nations General Fund	601,582	(16,318)	504,654	92,613	–	1,182,531	–
Total liabilities	1,290,697	108,087	5,873,497	92,613	50,420	7,415,313	13,506,218
Fund Balance							
Balance as at 1 January 1992 d/	(994,240)	(1,036,771)	(5,649,342)	(2,247,966)	–	(9,928,319)	–
Prior period adjustments e/	361,660	3,677	271,803	–	–	637,140	–
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	(658,117)	925,007	333,493	2,247,966	(50,420)	2,797,928	(9,928,319)
Fund balance as at 31 December 1993	(1,290,697)	(108,087)	(5,044,047)	–	(50,420)	(6,493,251)	(9,928,319)
Total liabilities and fund balance	–	–	829,450	92,613	–	922,062	3,577,899

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a/ See note 10

b/ A voluntary contribution was received from the United Kingdom of Great Britain and Northern Ireland.

c/ $ 2,313,000.00 was received from Kuwait towards its 50% share of the costs at the United Nations Iraq–Kuwait Boundary Commission.

d/ United Nations Compensation Commission is being shown separately as Statement IX.

e/ Represents liquidation of 1991 obligations.

The accompanying notes are an integral part of the financial statement.

Statement XI

UNITED NATIONS CENTRAL EMERGENCY REVOLVING FUND a/

Income and expenditure for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

Income		
Voluntary contributions	(Schedule 11.1)	48,777,540
Interest income		1,187,373
Total income		49,964,913
Expenditure		-
Excess of income over expenditure		49,964,913

Assets and liabilities as at 31 December 1993

Assets		
Cash		10,343,335
Advances Receivable	(Schedule 11.2)	39,600,528
Accrued Interest Receivable		21,050
Total assets		49,964,913
Liabilities		
Accounts payable		-
Total liabilities		-
Fund balance		
Balance as at 1 January 1992		-
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993		49,964,913
Balance as at 31 December 1993		49,964,913
Total liabilities and fund balance		49,964,913

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[a] See note 11

The accompanying notes are an integral part of the financial statements.

Schedule 11.1

UNITED NATIONS CENTRAL EMERGENCY REVOLVING FUND

Voluntary contributions as at 31 December 1993

(United States dollars)

Donors	Contributions Received
Australia	743,600
Austria	500,000
Belgium	327,327
Canada	2,195,321
Colombia	10,000
Denmark	1,999,985
Finland	1,533,804
France	5,480,034
Germany	5,000,000
Holy See	50,000
Iceland	10,000
Ireland	100,000
Italy	4,284,184
Japan	5,000,000
Libyan Arab Jamahiriya	5,000
Liechtenstein	6,641
Luxembourg	100,000
Malaysia	20,000
Mauritius	10,000
Netherlands	3,083,590
New Zealand	136,825
Norway	1,849,970
Republic of Korea	50,000
Spain	671,544
Sweden	2,408,744
Switzerland	1,999,970
United Kingdom of Great Britain and Northern Ireland	5,000,000
United States of America	6,200,000
Other	1,000
Total	48,777,540

Schedule 11.2

UNITED NATIONS CENTRAL EMERGENCY REVOLVING FUND

Advances receivable as at 31 December 1993

(United States dollars)

Operational Organization	Project	Amount Advanced	Amount Reimbursed	Amount Currently Outstanding
UNICEF	Kenya	2,000,000	2,000,000	-
UNICEF	Somalia	5,000,000	5,000,000	-
UNCHS	Somalia	500,000	459,472	40,528
FAO	Somalia	1,600,000	1,600,000	-
WHO	Somalia	2,000,000	2,000,000	-
UNICEF	Iraq	5,000,000	5,000,000	-
UNHCR	Afghanistan	5,000,000	5,000,000	-
UNICEF	Mozambique	2,000,000	-	2,000,000
WFP	Tajikistan	4,500,000	-	4,500,000
WHO	Yugoslavia	2,500,000	-	2,500,000
UNHCR	Georgia	2,000,000	2,000,000	-
UNICEF	Iraq	5,000,000	5,000,000	-
UNHCR	Tajikistan	5,000,000	2,000,000	3,000,000
WFP	Iraq	4,000,000	-	4,000,000
UNICEF	Haiti	1,000,000	-	1,000,000
WFP	Lebanon	560,000	-	560,000
UNCHS	Lebanon	5,000,000	-	5,000,000
UNICEF	Iraq	7,000,000	-	7,000,000
UNHCR	Burundi	5,000,000	-	5,000,000
WFP	Burundi	5,000,000	-	5,000,000
Total		69,660,000	30,059,472	39,600,528

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS a/

Combined statement of income and expenditure for the biennium 1992 - 1993 ended 31 December 1993

(United States dollars)

	Support of technical cooperation activities	Support of extrabudgetary administrative structures New York	Support of extrabudgetary administrative structures Geneva	Support of extrabudgetary substantive activities	Support of peace-keeping operations	Total 1993	Total 1991
Income							
UNDP	32,194,671	9,642,228	-	-	-	41,836,899	53,005,132
UNFPA	4,104,781	-	-	-	-	4,104,781	9,005,375
Technical cooperation trust funds	12,224,197	-	317,628	-	-	12,541,825	10,561,187
United Nations Industrial Development Fund	-	-	-	-	-	-	189,819
UNHHSF	-	-	-	-	-	-	-
Associated agency projects	2,871,134	-	-	-	-	2,871,134	1,054,521
General trust funds	292,757	936,591	3,485,099	6,495,205	-	11,209,653	11,441,174
Peace-keeping operations	-	-	-	-	39,849,207	39,849,207	12,477,360
ITC	-	-	905,500	-	-	905,500	970,000
UNCTAD	-	-	388,000	-	-	388,000	350,200
UNEP	-	-	510,400	-	-	510,400	490,100
UNHCR	-	-	3,200,700	-	-	3,200,700	2,424,700
UNICEF	-	4,671,666	796,935	-	-	5,468,601	4,343,689
WFP	-	1,286,264	-	-	-	1,286,264	1,139,267
IFAD	-	610,600	-	-	-	610,600	-
Joint housing service	-	-	228,800	-	-	228,800	263,000
Specialized agencies	-	80,432	93,318	-	-	173,750	409,648
Staff mutual insurance society	-	-	714,800	-	-	714,800	528,208
Interest income	1,861,708	124,202	640,452	240,987	689,395	3,556,744	5,912,223
Miscellaneous income	843,408	558,224	1,942,217	53,860	179,405	3,577,114	2,812,213
Total income	54,392,655	17,910,207	13,223,849	6,790,053	40,718,007	133,034,771	117,377,816
Expenditure							
Staff and other personnel costs	58,871,848	16,136,547	11,424,083	3,507,489	24,724,216	114,664,184	92,838,980
Travel	1,290,942	168,416	135,413	106,077	7,085	1,707,933	2,260,076
Contractual services	470,267	92,000	579,311	-	-	1,141,578	548,784
Operating expenses	3,528,383	425,398	521,617	342,509	3,576,286	8,394,193	3,401,036
Acquisitions	696,822	10,716	730,517	62,228	669,451	2,169,734	2,674,572
Fellowships, grants, other	1,157,850	1,272,500	-	122,459	-	2,552,810	5,812,554
Total expenditure	66,016,113	18,105,577	13,390,941	4,140,763	28,977,038	130,630,432	107,536,002
Excess of income over expenditure	(11,623,458)	(195,370)	(167,092)	2,649,290	11,740,969	2,404,339	9,841,814

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

Combined statement of assets and liabilities as at 31 December 1993

(United States dollars)

	Support of technical cooperation activities	Support of extrabudgetary administrative structures New York	Support of extrabudgetary administrative structures Geneva	Support of extrabudgetary substantive activities	Support of peace-keeping operations	Total 1993	Total 1991
Assets							
Cash	17,369,298	1,484,280	8,866,791	8,402,964	15,159,806	51,283,139	46,491,580
Accounts receivable	2,261,720	7,120,099	38,538	123,859	1,272,465	10,816,680	5,688,500
Due from technical cooperation activities	2,140,467	-	-	-	-	2,140,467	3,778,166
Due from United Nations General Fund	470,832	399,904	364,636	-	-	1,235,372	1,528,805
Deferred charges and other assets	162,933	31,891	-	3,996	45,355	244,175	913,964
Total assets	22,405,249	9,036,174	9,269,965	8,530,819	16,477,626	65,719,833	58,401,015
Liabilities							
Accounts payable	358,281	4,086	-	-	6,799	369,166	1,448,224
Unliquidated obligations	757,051	484,413	298,309	76,375	729,169	2,345,318	3,228,783
Operating reserve	5,880,916	2,424,619	1,176,884	650,000	3,250,000	13,382,419	12,573,534
Due to technical cooperation activities	-	-	-	-	-	-	10,345
Due to United Nations General Fund	4,384,973	3,215,227	-	3,820,324	809,336	12,229,860	5,497,192
Deferred income	19,465	-	27,453	-	-	46,938	-
Total liabilities	11,400,706	6,128,345	1,502,646	4,546,699	4,795,304	28,373,701	22,758,078
Fund balance							
Balance available 1 January 1992	21,360,579	3,103,199	7,753,379	1,034,430	2,391,353	35,642,940	29,549,772
Excess of income over expenditure	(11,623,458)	(195,370)	(167,092)	2,649,290	11,740,969	2,404,339	9,841,814
Prior period adjustment	(340,142)	-	(2,520)	450,400	-	107,738	-
Net transfers from (to) operating reserve	1,607,563	-	183,552	(150,000)	(2,450,000)	(808,885)	(3,748,650)
Balance as at 31 December 1993	11,004,542	2,907,829	7,767,319	3,984,120	11,682,322	37,346,132	35,642,936
Total liabilities and fund balance	22,405,249	9,036,174	9,269,965	8,530,820	16,477,626	65,719,834	58,401,015

a/ See note 12.

The accompanying notes are an integral part of the financial statements.

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS
TECHNICAL COOPERATION REIMBURSEMENT RESOURCES – BY OFFICES

Combined statement of income and expenditure for the biennium 1992–1993 ended 31 December 1993

(United States dollars)

	United Nations	Economic Commission for Africa	Economic & Social Commission for Asia and the Pacific	Economic Commission for Europe	Economic Commission for Latin America and the Caribbean	Economic & Social Commission for Western Asia	UNCTAD	UNCHS	Total
Income									
UNDP	20,886,472	1,648,137	724,302	21,444	227,744	28,646	2,493,524	6,164,402	32,194,671
UNFPA	2,559,773	690,138	420,240	–	404,032	30,598	–	–	4,104,781
Technical cooperation trust funds	5,175,041	510,068	2,220,635	93,107	1,654,620	23,045	2,105,962	441,719	12,224,197
Associated agency projects	1,997,383		–	–	91,464	1,498	490,532	290,257	2,871,134
General trust funds	–	–	–	–	2,878	1,778	36,344	251,757	292,757
Interest income	1,341,696	73,197	185,398	1,581	61,479	32,560	152,303	13,494	1,861,708
Miscellaneous income	123,941	10,658	431,813	774	124,633	31,431	42,877	77,281	843,408
Total income	32,084,305	2,932,198	3,982,388	116,906	2,566,850	149,556	5,321,542	7,238,910	54,392,655
Expenditure									
Staff and other personnel costs	38,619,211	2,482,343	4,428,644	241,012	2,117,172	161,859	5,144,371	5,677,236	58,871,848
Travel	210,085	303,786	900	21,387	36,109	132,978	169,600	416,097	1,290,942
Contractual services	377,485	–	65,725	–	6,363	–	–	20,694	470,267
Operating expenses	2,436,719	43,828	49,538	5,065	99,622	3,369	15,807	874,435	3,528,383
Acquisitions	362,441	–	–	12,186	15,543	20,191	774	285,687	696,822
Fellowships, grants, other	976,562	52,800	–	–	–	17,300	74,775	36,413	1,157,850
Total expenditure	42,982,504	2,882,757	4,544,807	279,650	2,274,809	335,697	5,405,327	7,310,562	66,016,113
Excess of income over expenditure	(10,898,199)	49,441	(562,419)	(162,744)	292,041	(186,141)	(83,785)	(71,652)	(11,623,458)

Schedule 12.1 (concluded)

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS
TECHNICAL COOPERATION REIMBURSEMENT RESOURCES – BY OFFICES

Combined statement of assets and liabilities as at 31 December 1993

(United States dollars)

	United Nations	Economic Commission for Africa	Economic & Social Commission for Asia and the Pacific	Economic Commission for Europe	Economic Commission for Latin America and the Caribbean	Economic & Social Commission for Western Asia	UNCTAD	UNCHS	Total
Assets									
Cash	11,579,173	902,739	1,204,025	–	1,000,000	270,000	1,998,373	414,988	17,369,298
Accounts receivable	2,061,877	26,370	–	71,806	–	–	5,414	96,253	2,261,720
Due from technical cooperation							–		
activities	–	–	–	–	–	–	216,638	1,923,829	2,140,467
Due from United Nations General Fund	–	–	–	–	464,786	6,046	–	–	470,832
Deferred charges and other assets	123,481	–	–	–	–	–	–	39,452	162,933
Total assets	13,764,530	929,109	1,204,025	71,806	1,464,786	276,046	2,220,425	2,474,522	22,405,249
Liabilities									
Accounts payable	39,137	307,577	–	–	–	22	4,206	7,339	358,281
Unliquidated obligations	422,071	65,207	10,777	1,176	18,074	26,150	20,979	192,617	757,051
Operating reserve	3,750,000	267,423	350,864	4,071	577,406	3,740	524,245	403,164	5,880,915
Due from United Nations General Fund	3,804,816	–	–	–	–	–	–	580,157	4,384,973
Deferred income	19,485	–	–	–	–	–	–	–	19,485
Total liabilities	8,035,510	640,207	361,641	5,247	595,482	29,912	549,430	1,183,277	11,400,706
Fund balance									
Balance available 1 January 1992	15,488,089	556,872	1,098,521	202,834	551,300	356,511	1,743,555	1,362,897	21,360,579
Adjustment for prior period	114,130	(454,271)	–	–	–	–	–	–	(340,141)
Excess of income over expenditure	(10,898,199)	49,441	(562,419)	(162,744)	292,041	(186,141)	(83,785)	(71,652)	(11,623,458)
Net transfers from (to) operating reserve	1,025,000	136,860	306,282	26,469	25,963	75,764	11,225	–	1,607,563
Balance as at 31 December 1993	5,729,019	288,902	842,384	66,559	869,304	246,134	1,670,995	1,291,245	11,004,542
Total liabilities and fund balance	13,764,530	929,109	1,204,025	71,806	1,464,786	276,046	2,220,425	2,474,522	22,405,249

Statement XIII

UNITED NATIONS CAPITAL ASSETS FUND

Assets and liabilities as at 31 December 1993 a/

(United States dollars)

	1993	1991 b/
Assets		
Capital assets:		
Land and buildings	267,454,888 c/	256,776,406
Total assets	267,454,888	256,776,406
Fund balance		
Financed by United Nations General Fund	10,678,482 c/	–
Donated funds	20,222,593	20,222,593
Regular budget appropriations	236,553,813	236,553,813
Total fund balance	267,454,888	256,776,406

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a/ See notes 1 (l) and 13.

b/ Comparative figures are reclassified to conform to current presentation.

c/ By resolution 47/227 of 8 April 1993, the General Assembly decided the UNITAR building should be transferred to the United Nations in return for the cancellation of the debt of the Institute as at 31 December 1992, which totalled $10,678,482. As pointed out by the Advisory Committee (A/47/7Add.14), the advances made by the United Nations to UNITAR had been financed through savings in the United Nations programme budgets since 1983. The cost of the building is considered to be the amount charged to the retained fund balances of the General Fund ($9,992,482) and charged to deferred income ($686,000). The latter amount represents the unreimbursed portion of the advance under Income Section II of the regular budget authorized by resolution 38/177 of 19 December 1983.

The accompanying notes are an integral part of the financial statements.

Statement XIV

PROJECTS OF A MULTI-YEAR NATURE: UNITED NATIONS CONSTRUCTION IN PROGRESS AND INTEGRATED MANAGEMENT INFORMATION SYSTEM (IMIS) a/

Assets and liabilities as at 31 December 1993

(United States dollars)

	Construction-in-Progress							
Assets	UNEP	ECA	ESCAP	Undistributed	Total	IMIS	Total 1993	Total 1991
Cash	26,224	-	78,134	69,419,420	69,523,778	43	69,523,821	32,429,236
Accounts receivable	-	-	-	41,389	41,389	111,476	152,865	743,367
Due from United Nations General Fund	-	-	-	1,851,014	1,851,014	6,513,993	8,365,007	34,597,162
Due from Construction Fund	743,204	58,641,719	4,915,285	(64,300,208)	-	-	-	-
Construction-in-progress	5,059,864	66,736,490	45,434,056	-	117,230,410	-	117,230,410	28,502,516
IMIS expenditures to date	-	-	-	-	-	27,011,609	27,011,609	9,956,986
Deferred charges	347,977	-	-	-	347,977	16,150	364,127	15,527
Total assets	6,177,269	125,378,209	50,427,475	7,011,615	188,994,568	33,653,271	222,647,839	106,244,794
Liabilities								
Accounts payable	270,428	-	1,639,541	-	1,909,969	-	1,909,969	4,028,588
Unliquidated obligations	53,319	35,043,209	82,929	-	35,179,457	2,511,363	37,690,820	4,643,393
Due to UNEP b/	-	-	-	2,904,005	2,904,005	-	2,904,005	-
Total liabilities	323,747	35,043,209	1,722,470	2,904,005	39,993,431	2,511,363	42,504,794	8,671,981
Fund balance								
Balance available 1 January 1992	-	32,920,100	39,840,156	6,209,957	78,970,213	18,602,600	97,572,813	34,733,281
Allotment for the period	5,366,181 c/	57,414,900	4,463,600	-	67,244,681	11,810,170	79,054,851	60,012,600
Interest and miscellaneous income	487,341	-	38,949	2,259,953	2,786,243	485,138	3,271,381	2,826,932
Net transfer of interest income	-	-	4,362,300	(4,362,300)	-	-	-	-
Prior period adjustment	-	-	-	-	-	244,000 d/	244,000	-
Balance available 31 December 1993	5,853,522	90,335,000	48,705,005	4,107,610	149,001,137	31,141,908	180,143,045	97,572,813
Total liabilities and fund balance	6,177,269	125,378,209	50,427,475	7,011,615	188,994,568	33,653,271	222,647,839	106,244,794

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a/ See note 14.

b/ The cost of the construction of additional office space in Nairobi has been funded by advances from UNEP. The amount due represents the $6,000,000 advanced by UNEP to fund the construction of the Gigiri project and interest income of $347,977 accrued on the loan, offset by $3,443,972 representing rental income charged to UNEP in 1992 and 1993.

c/ The allotment amount represents the actual income transferred to the UNEP Construction Fund in 1992 and 1993.

d/ Representing the balance of UNIFIL's 1991 funding recorded in 1992.

The accompanying notes are an integral part of the financial statements.

Statement XV

UNITED NATIONS TAX EQUALIZATION FUND a/

Income and expenditure for the biennium 1992 - 1993 ended 31 December 1993

(United States dollars)

	United States of America	Other Member States	Total 1993	Total 1991
Income				
Staff assessment receipts from:				
United Nations Regular Budget	95,417,390	285,267,429	380,684,819 b/	341,816,911
Peace-keeping operations (Schedule 15.1)	17,118,168	37,641,744	54,759,912	16,824,751
Total income	112,535,558	322,909,173	435,444,731	358,641,662
Expenditure				
Reimbursements to staff members subject to United States income taxes for tax year 1992:				
Federal income tax	24,518,259	-	24,518,259	42,687,729
State income taxes	8,010,510	-	8,010,510	12,982,610
NYC/Yonkers income taxes	2,998,158	-	2,998,158	4,282,631
Social Security taxes	5,067,392	-	5,067,392	7,242,585
Sub-total	40,594,319	-	40,594,319	67,195,555
Estimated additional reimbursements for tax year 1992	1,436,016	-	1,436,016	-
Estimated reimbursements for tax year 1993	46,000,000	-	46,000,000	37,500,000
Reimbursements and adjustments relating to prior years	2,748,345	-	2,748,345	1,307,541
Less: Advances outstanding as at 31 December 1989	-	-	-	(28,079,081)
Credits given to other Member States for:				
United Nations Regular Budget	-	320,534,298 c/	320,534,298	231,481,825
Peace-keeping operations (Schedule 15.1)	-	41,218,323	41,218,323	11,448,273
Total expenditure	90,778,680	361,752,621	452,531,301	320,854,113
Excess of income over expenditure	21,756,878	(38,843,448)	(17,086,570)	37,787,549

UNITED NATIONS TAX EQUALIZATION FUND a/

Assets and liabilities as at 31 December 1993

(United States dollars)

	United States of America	Other Member States	Total 1993	Total 1991
Assets				
Amounts due from other Member States in respect of reimbursements of national income tax	–	34,580 d/	34,580	64,013
Advances for estimated taxes for tax year 1993	36,292,018	–	36,292,018	33,679,758
Advances for estimated taxes for prior years	164,313 e/	–	164,313	201,995
Due from United Nations General Fund	32,736,563	–	32,736,563	44,666,909
Deferred charges	–	2,377,498	2,377,498	–
Total assets	69,192,894	2,412,078	71,604,972	78,612,675
Liabilities				
Unliquidated obligations	47,436,016	–	47,436,016	37,500,000
Due to United Nations General Fund	–	22,884,682	22,884,682	–
Total liabilities	47,436,016	22,884,682	70,320,698	37,500,000
Fund balance				
Balance available as at 1 January 1992:	24,182,441	16,930,234	41,112,675	31,404,207
Add: Adjustments to prior period	–	1,440,610 f/	1,440,610	–
Excess of income over expenditure	21,756,878	(38,843,448)	(17,086,570)	37,787,549
Less: Advances outstanding as at 31 December 1989	–	–	–	28,079,081
Amount credited to United States in 1993	24,182,441 g/	–	24,182,441	–
Balance available as at 31 December 1993	21,756,878	(20,472,604)	1,284,274	41,112,675
Total liabilities and fund balance	69,192,894	2,412,078	71,604,972	78,612,675

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a/ See note 15.

b/ The actual revenue from staff assessment for the biennium 1992–1993 ended 31 December 1993 under Section 36 of the United Nations regular budget amounted to $374,666,900. In addition, staff assessment credits for prior years of $720,586 and credits derived from revenue–producing activities of $5,297,333 increased the amount to $380,684,819.

c/

		1992	1993	Total
Gross credits for staff assessment income	(Statement XV)	157,288,558	163,245,740	320,534,298
Less: taxes paid to nationals of:	Canada	34,705	5,709	40,414
	Turkey	10,549	13,050	23,599
Net credits for staff assessment income	(Schedule 3.1)	157,243,304	163,226,981	320,470,285

d/ Includes $16,933 snd $17,647 to be charged against the credit of Turkey for 1994 and 1995, respectively.

e/ Represents advances of $355 for 1990, $63,932 for 1991 and $100,026 for 1992.

f/ Represents Peace–keeping operations staff assessment credits applicable to 1992 in respect of mandate periods which commenced in 1991.

g/ Represents the United States portion of the Tax Equalization Fund balance as of 31 December 1991.

The accompanying notes are an integral part of the financial statements.

Schedule 15.1

UNITED NATIONS TAX EQUALIZATION FUND a/

Income and expenditure for peace-keeping operations for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

Income	United States of America	Other Member States	Total 1993	Total 1991
Staff assessment receipts from:				
United Nations Peace-keeping Force in Cyprus	101,280	217,821	319,101	-
United Nations Disengagement Observer Force	580,882	1,291,577	1,872,459	1,849,478
United Nations Interim Force in Lebanon	1,981,553	4,388,521	6,370,074	4,824,144
United Nations Angola Verification Mission	1,121,255	2,498,895	3,620,150	698,678
United Nations Iraq-Kuwait Observation Mission	879,154	1,945,694	2,824,848	831,661
United Nations Mission for the Referendum in Western Sahara	832,972	1,845,269	2,678,241	733,347
United Nations Observer Group in Central America	57,132	130,882	188,014	2,067,891
United Nations Observer Mission in El Salvador	1,360,666	3,011,048	4,371,714	583,612
United Nations Transition Authority in Cambodia	6,715,014	14,738,643	21,453,657	-
United Nations Protection Force	1,856,460	4,053,400	5,909,860	-
United Nations Operation in Somalia	1,047,204	2,263,581	3,310,785	-
United Nations Operation in Mozambique	545,241	1,172,650	1,717,891	-
United Nations Observer Mission in Uganda/Rwanda	20,510	44,112	64,622	-
United Nations Observer Mission in Liberia	25,135	54,059	79,194	-
United Nations Iran-Iraq Military Observer Group	(8,980)	(20,574)	(29,554)	2,487,541
United Nations Transition Assistance Group	2,691	6,165	8,856	2,748,399
Total income	17,118,168	37,641,744	54,759,912	16,824,751
Expenditure				
Credits given to Member States for:				
United Nations Peace-keeping Force in Cyprus	-	223,888	223,888	-
United Nations Disengagement Observer Force	-	1,299,059	1,299,059	1,299,453
United Nations Interim Force in Lebanon	-	4,180,966	4,180,966	3,532,496
United Nations Angola Verification Mission	-	2,358,471	2,358,471	439,155
United Nations Iraq-Kuwait Observation Mission	-	2,365,278	2,365,278	1,342,285
United Nations Mission for the Referendum in Western Sahara	-	249,046	249,046	2,088,777
United Nations Observer Group in Central America	-	195,590	195,590	1,444,658
United Nations Observer Mission in El Salvador	-	3,475,745	3,475,745	557,007
United Nations Transition Authority in Cambodia	-	13,940,343	13,940,343	244,962
United Nations Military Liaison Team in Cambodia	-	8,636	8,636	-
United Nations Protection Force	-	6,710,752	6,710,752	-
United Nations Operation in Somalia	-	4,261,791	4,261,791	-
United Nations Operation in Mozambique	-	1,430,060	1,430,060	-
United Nations Observer Mission in Uganda/Rwanda	-	211,892	211,892	-
United Nations Observer Mission in Georgia	-	53,385	53,385	-
United Nations Observer Mission in Liberia	-	246,259	246,259	-
United Nations Mission in Haiti	-	7,162	7,162	-
United Nations Iran-Iraq Military Observer Group	-	-	-	1,147,575
United Nations Transition Assistance Group	-	-	-	(648,095)
Total expenditure	-	41,218,323	41,218,323	11,448,273

Statement XVI

UNITED NATIONS FUNDS HELD-IN-TRUST a/

Income and expenditure for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	After Service Life Insurance Coverage	Special Accounts for Compensation Awards and After Service Health Insurance	Rate Stabilization Reserves for Blue Cross, Aetna, GHI and Van Breda	United Nations Staff Life Insurance Reserve	Medical Insurance Plan for Field Local Staff	United Nations Self Insurance Reserve Fund for Headquarters General Liabilities	Geneva and UN Staff Mutual Insurance Society Against Sickness and Accident	Geneva Joint Inspection Unit Provident Fund	Total 1993	Total 1991
Income										
Contributions from staff and United Nations	-	2,852,103	11,139,720	-	7,913,602	400,000	44,329,627	-	66,635,052	55,339,756
Insurance rebates	-	-	16,334	518,883	-	-	14,166	-	549,383	8,626,269
Interest income	97,564	889,164	2,288,013	675,346	533,515	95,980	1,611,898	8,057	6,199,537	8,332,435
Other income	-	-	-	-	-	-	84,978	-	84,978	1,848,628
Total income	97,564	3,741,267	13,444,067	1,194,229	8,447,117	495,980	46,040,669	8,057	73,468,950	74,147,088
Expenditure										
Staff and personnel costs	-	-	-	-	-	-	737,179	26,214	763,393	581,454
Other operating expenses	-	-	-	12,416	-	-	825,659	328	838,403	1,013,830
Compensation payments	-	354,108	-	-	71,928	823	-	-	426,859	283,368
Insurance premiums	179,631	-	3,108,901	252,571	-	-	-	-	3,541,103	1,126,733
Claim reimbursements	-	-	-	-	5,190,811	-	40,414,634	-	45,605,445	37,832,900
Deficit premiums	-	-	6,480,803	-	-	-	-	-	6,480,803	2,676,545
Total expenditure	179,631	354,108	9,589,704	264,987	5,262,739	823	41,977,472	26,542	57,656,006	43,514,830
Excess of income over expenditure	(82,067)	3,387,159	3,854,363	929,242	3,184,378	495,157	4,063,197	(18,485)	15,812,944	30,632,258

UNITED NATIONS FUNDS HELD-IN-TRUST a/

Assets and liabilities as at 31 December 1993

(United States dollars)

	After Service Life Insurance Coverage	Special Accounts for Compensation Awards and After Service Health Insurance	Rate Stabilization Reserves for Blue Cross, Aetna, GHI and Van Breda	United Nations Staff Life Insurance Reserve	Medical Insurance Plan for Field Local Staff	United Nations Self Insurance Reserve Fund for Headquarters General Liabilities	Geneva and UN Staff Mutual Insurance Society Against Sickness and Accident	Geneva Joint Inspection Unit Provident Fund	Total 1993	Total 1991
Assets										
Cash	1,215,978	14,598,020	34,881,140	9,853,563	9,505,579	1,645,723	4,987,942	177,813	76,865,758	66,668,620
Investments	–	–	–	–	–	–	10,407,470	–	10,407,470	5,620,397
Accounts receivable	1,487	13,183	152,044	52,853	41,229	11,122	608,844	1,631	882,393	906,705
Deferred charges	–	13,990	–	–	–	–	–	–	13,990	–
Due from UN General Fund	–	175,519	1,918,453	–	135,874	–	45,406	–	2,275,252	2,149,608
Premium stabilization deposit	–	–	2,000,000	–	–	–	–	–	2,000,000	–
Total assets	1,217,465	14,800,712	38,951,637	9,906,416	9,682,682	1,656,845	16,049,662	179,444	92,444,863	75,345,330
Liabilities										
Accounts payable	–	–	1,442,821	10,941	–	–	1,672,753	–	3,126,515	1,598,013
Deferred income	–	–	–	–	–	–	46,998	–	46,998	68,345
Due to UN General Fund	7,786	–	–	29,565	–	–	–	1,731	39,082	777,953
Operating reserves	–	–	–	–	–	–	11,354,324	–	11,354,324	–
Total liabilities	7,786	–	1,442,821	40,506	–	–	13,074,075	1,731	14,566,919	2,444,311
Fund balance										
Balance available 1 January 1992	1,291,746	11,413,553	33,654,453	8,936,668	6,345,108	1,161,688	10,029,704	68,099	72,901,019	42,263,886
Prior period adjustments	–	–	–	–	153,196	–	(153,376)	128,099	127,919	4,875
Excess of income over expenditure	(82,067)	3,387,159	3,854,363	929,242	3,184,378	495,157	4,063,197	(18,485)	15,812,944	30,632,258
Transfer to operating reserves	–	–	–	–	–	–	(10,963,938) b/	–	(10,963,938)	–
Balance available 31 December 1993	1,209,679	14,800,712	37,508,816	9,865,910	9,682,682	1,656,845	2,975,587	177,713	77,877,944	72,901,019
Total liabilities and fund balance	1,217,465	14,800,712	38,951,637	9,906,416	9,682,682	1,656,845	16,049,662	179,444	92,444,863	75,345,330

a/ See note 16

b/ Represents the amount authorized by the Executive Committee of the Staff Mutual Insurance Society, in November 1992, to be transferred from the unencumbered fund balance into special statutory minimum and contingency reserve accounts.

The accompanying notes are an integral part of the financial statements.

Statement XVII

SPECIAL ACCOUNT FOR THE SALE OF UNITED NATIONS BONDS a/

Assets and liabilities as at 31 December 1993

(United States Dollars)

		1993	1991
Assets			
Advances to the Ad Hoc Account for the United Nations Operation in the Congo	(Statement XXXI)	35,931,462	35,931,462
Advances to the Special Account of the United Nations Emergency Force (1956)	(Statement XXX)	8,116,562	8,116,562
Total assets		44,048,024	44,048,024
Liabilities			
Total bonds sold		169,905,678	169,905,678
Less: Amortized to December 1989	166,652,996		
Net gain on exchange	3,252,682		
Total		169,905,678	169,905,678
United Nations bonds outstanding		–	–
Fund balance			
Appropriations		166,652,996	166,652,996
Net gain on exchange		3,252,682	3,252,682
Interest earned on investments through 31 December 1956		3,188,418	3,188,418
Sub-total		173,094,096	173,094,096
Less: Unassessed authorizations for the period 1 July 1962 to 30 June 1963:			
Ad Hoc Account for the United Nations Operation in the Congo:			
Authorized expenditure	110,725,800		
Less: Staff assessment income	754,320	109,971,480	109,971,480
Special Account of the United Nations Emergency Force (1956):			
Authorized expenditure	19,206,880		
Less: Staff assessment income	132,288	19,074,592	19,074,592
Total unassessed authorizations		129,046,072	129,046,072
Total fund balance		44,048,024	44,048,024
Total liabilities and fund balance		44,048,024	44,048,024

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a/ See note 17.

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies of the United Nations

The following are the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, and administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller. They also take fully into account the common accounting standards for the United Nations system, as adopted by the Administrative Committee on Coordination (ACC). The General Assembly has taken note of these standards in its resolution 48/216 C. The United Nations follows International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.

(v) Financial statements should show corresponding figures for the preceding period.

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the Organization is a biennium and consists of two consecutive calendar years.

(d) Income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(f) The United Nations General Fund financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(g) General income.

(i) General income includes income from the rental of premises, bank interest, sale of used equipment, television and similar services, reimbursements of services rendered to other agencies, specialized agencies' share of costs for the International Civil Service Commission and the Joint Inspection Unit and non-member State contributions. Refunds of expenditures charged to prior financial periods are also credited to general income.

(ii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iii) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is charged to the budgetary account. If there is a net gain, this is credited to miscellaneous income.

(iv) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

(h) Income from revenue-producing activities.

(i) Income from credit sales for the sale of publications, activities of the Radio Visual Services Division and United Nations Postal Administration are accounted for on the accrual basis in accordance with the provision of rule 111.8. Actual income (net revenue less operational costs) of revenue-producing activities as a whole is credited to general income in the General Fund.

(ii) In those activities handled by outside contractors, e.g., the Souvenir Shop, Gift Centre and Catering Services, only the assets for which the Organization has ownership, i.e., unremitted profits and the Working Capital Fund advances to the contractors, are included in the balance sheet of the General Fund.

(iii) Savings on liquidation of prior period obligations are credited directly to the regular budget surplus account.

(i) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(j) Cash and investments. Investments comprise securities acquired by the Organization to produce income. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash. Apart from changes in value arising from the translation of currencies as provided for in subparagraph (e) above, all investments are stated at cost. No provision is made for amortization of premiums or discounts, which are taken into account as part of the gain or loss when investments mature or are sold.

(k) Deferred charges.

(i) Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. These expenditure items include commitments approved by the Controller for future financial periods when they are in the interests of the United Nations, in accordance with financial rule 110.6; such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead-times are required for delivery.

(ii) For balance-sheet statement purposes only, those portions of education grant advances which are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown under deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the staff members produce the required proofs of entitlement to the education grants, at which times the budgetary account is charged and the advances recovered.

(l) Fixed assets. Maintenance and repairs are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(m) Technical cooperation activities.

(i) The technical cooperation financial statements report on the activities financed by UNDP, UNFPA and trust funds. In addition, the total expenditure for projects executed under section 12 of the regular budget of the United Nations, together with corresponding amounts of contributions income, are also reflected in the technical cooperation financial statements as supplementary information.

(ii) The appropriation for technical cooperation programmes of the regular budget are administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the period of validity are subject to procedures indicated in the current General Assembly resolution on the programme budget for the biennium. Unliquidated obligations for the regular programme of technical cooperation which are outstanding at the end of a financial period are transferred from the United Nations General Fund accounts to the technical cooperation accounts in the following financial period.

(iii) Allocation income - UNDP, UNFPA and UNEP. The figures for allocation income from UNDP, UNFPA and UNEP are the same as reported for total expenditure in line with UNDP, UNFPA and UNEP procedures, which require that allocations be adjusted to equal actual expenditure.

(iv) Contributions income - trust funds. Contributions from Governments or other donors are recorded upon receipt of the contribution or written pledge.

(v) Interest and miscellaneous income. Miscellaneous income arising from regular budget activities is credited to miscellaneous income of the General Fund. Interest and miscellaneous income arising from UNDP, UNFPA and UNEP activities are credited to the operating fund accounts maintained with those organizations. Interest and miscellaneous income for technical cooperation trust funds are credited to the trust funds concerned.

(vi) Unspent allocations/deferred income - UNDP, UNFPA and UNEP. The unspent balance of allocations issued for the current year together with allocations issued for future years is reflected as an asset and as deferred income. Unspent allocations for UNDP-financed projects and UNDP-administered trust funds are based on the project budgets. Unspent allocations for UNFPA-financed projects and UNEP projects are based on allocation advices issued by those organizations.

(vii) Deferred income for other trust funds comprises contributions received in respect of project budgets which extend beyond the current period, together with the programme support income relating to those project budgets.

(viii) Unliquidated obligations for the current period in respect of all technical cooperation activities other than the regular budget remain valid for 12 months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP/UNFPA reporting requirements, executing agencies may retain unliquidated obligations beyond 12 months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP/UNFPA reporting requirements.

(ix) In accordance with UNDP/UNFPA reporting requirements, unliquidated obligations are reflected in the accounts but are not reported as part of expenditure for the interim periods. They are reported as such only at year end. For interim periods, current year unliquidated obligations for UNDP, UNFPA and technical cooperation trust funds are reported as deferred charges and as a liability.

(x) Unliquidated obligations for future years are reported as deferred charges and as a separate liability item.

(xi) A system of average costing is used for UNDP/UNFPA projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP/UNFPA projects at average cost, calculated by apportioning those costs over all UNDP or UNFPA projects in respect of which expert-months have been delivered in the current period.

(xii) Provision for repatriation grant entitlements is calculated on the basis of 8 per cent of net base pay for all project personnel except those subject to average costing.

(n) General trust funds. Secretary-General's bulletin ST/SGB/188, dated 1 March 1982, sets out policies for establishing and managing trust funds. The policies provide for classification of trust funds into two major categories: general trust funds and technical cooperation trust funds. Extrabudgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of ST/SGB/188. The unspent balance of these funds is reported as accounts payable in statement III.

(i) Trust fund statements reflect the "clean surplus" theory by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort current year activity.

(ii) Provision for repatriation grant entitlements is established by the Controller whenever deemed necessary.

(iii) Unliquidated obligations in respect of general trust funds are accounted for on the same basis as for the programme budget with the exception that, for technical cooperation expenditure incurred against general trust funds and for the trust fund entitled "United Nations Population Fund - United Nations Work Programme", unliquidated obligations are accounted for on the same basis as for technical cooperation trust funds.

(iv) Accounting procedures for United Nations Population Fund - United Nations Work Programme allocations income, unspent allocations and deferred income are the same as for technical cooperation activities described above.

Note 2. General Fund - status of appropriations, income and expenditure and surplus account (statements I and II)

(a) Financing of budget appropriations. In accordance with General Assembly resolutions 46/184, 46/186, 47/212, 47/220 and 48/219, the budget appropriations for the biennium 1992-1993 and the assessments made in the biennium are as follows:

	1992	1993	Total 1992-1993
Budget appropriation, resolution 46/186 A	$1,194,617,450	$1,194,617,450	$2,389,234,900
Add: Increased appropriations for the biennium 1992-1993, resolution 47/220 A	-	78,804,300	78,804,300
Less: Decreased appropriation for the biennium 1992-1993:			
resolution 47/212 B	-	581,000	581,000
resolution 48/219 A	-	56,054,200	56,054,200
Total 1992-1993 budget appropriation	1,194,617,450	1,216,786,550	2,411,404,000
Estimated income (other than staff assessment) for the biennium 1992-1993, resolution 46/186 B	34,643,650	34,643,650	69,287,300
Add: Revised income (other than staff assessment) for the biennium 1992-1993, resolution 48/219 B	-	2,124,600	2,124,600
Less: Revised income (other than staff assessment) for the biennium 1992-1993, resolution 47/220 B	-	6,274,800	6,274,800
Total 1992-1993 estimated income	34,643,650	30,493,450	65,137,100
Total 1992-1993 budget appropriation less total 1992-1993 estimated income	1,159,973,800	1,186,293,100	2,346,266,900
Add: Increased appropriations for the biennium 1990-1991, resolution 46/184 A	33,902,400	-	33,902,400
Revised income (other than staff assessment) for the biennium 1990-1991: resolution 46/184 B	838,700	-	838,700
Net decrease in 1992-1993 budget appropriations to be credited to Member States in 1994	-	58,178,800	58,178,800
Decrease in 1992-1993 budget appropriations to be credited to Member States in 1995	-	581,000	581,000
Less: 1991 surplus applied in 1993, resolution 47/220 C	-	11,807,465	11,807,465
Gross amount assessed to Member States in the biennium 1992-1993	$1,194,714,900	$1,233,245,435	$2,427,960,335

(b) Surplus account (statement II). The surplus account of the United Nations General Fund represents funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods, contributions from new Member States and miscellaneous income. The balance of the surplus account is to be offset against future assessments in accordance with the provisions of financial regulation 5.2 (d), unless the General Assembly decides otherwise.

(c) Schedule 1.1 of the financial statements shows the total combined salary and common staff costs by budget section and programme. Salaries and common staff costs represent 79 per cent of the total expenditures for the United Nations General Fund. The following table reflects an analysis of the General Fund salary and common staff costs expressed in millions of United States dollars for the biennium 1992-1993 ended 31 December 1993:

	1992-1993				1990-1991	
	Net	Staff assessment	Gross	Percentage	Gross	Percentage
Established posts	919.9	334.9	1 254.8	66.9	1 181.9	68.1
Supplementary staff, temporary assistance, consultants	150.0	23.2	173.2	9.2	147.4	8.5
Overtime and night differential	21.0	6.9	27.9	1.5	23.4	1.3
Total salaries	1 090.9	365.0	1 455.9	77.6	1 352.7	77.9
Common staff costs	410.9	9.7	420.6	22.4	382.5	22.1
Total salaries and common staff costs	1 501.8	374.7	1 876.5	100.0	1 735.2	100.0
Percentage	80.0	20.0	100.0			

(d) Non-expendable property.

(i) In accordance with United Nations accounting policies, non-expendable property is not included in the fixed assets of the Organization but is charged against the current appropriations when acquired. Under new administrative guidelines which came into effect on 1 January 1992, the minimum dollar value of non-expendable property increased from $500 to $1,500 or more per unit for items with a serviceable life of five years or more. The following table shows the non-expendable property expressed in millions of United States dollars, at Headquarters and overseas locations, according to the cumulative inventory records of the United Nations:

	1993
Headquarters, New York	27.4 a/
Headquarters - EDP and telecommunications	54.8 b/
United Nations Office of the Secretary-General in Iran, Tehran	0.2 c/
United Nations Office of the Secretary-General in Iraq, Baghdad	4.6 d/
International Court of Justice	1.4 e/
United Nations Office at Vienna	4.8
UNEP	6.4
WFC	0.2
UNHCR	53.3
UNCHS	0.9 e/
United Nations Office at Geneva	19.6
ESCWA	1.0
ECLAC, Mexico	0.4
ECLAC, Santiago	3.3
ESCAP	5.6
ECA	2.9
UNMOGIP	3.1
UNTSO	7.8
United Nations Supply Depot, Pisa	1.5
UNIC offices	2.5
Total	201.7

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a/ Represents estimated cost as at 30 September 1990.

b/ Computer equipment cost reported as at 30 June 1993.

c/ Represents inventory cost as at 31 December 1991.

d/ Represents inventory cost as at 31 December 1992.

e/ Represents inventory cost as at 30 June 1993.

(ii) The non-expendable inventory costs for United Nations technical cooperation projects amount to $200,224,982.

Note 3. General Fund - assets, liabilities and fund balance (statement III)

(a) Assessed contributions unpaid.

(i) In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to regular budget contributions due, in the order in which the Member State was assessed.

(ii) Certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. A number of Member States have requested that attention be drawn to their positions as stated by their delegations at successive sessions of the General Assembly. They do not consider themselves bound to participate in paying for their estimated share of certain expenditure items included in the

United Nations regular budget, such as the United Nations bond issue. Prior to 1975, withholdings by those Member States included their estimated shares of the United Nations Commission for the Unification and Rehabilitation of Korea and the United Nations Memorial Cemetery in Korea. Prior to 1968, there were withholdings for the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service.

(iii) Certain Member States have also stated that they do not consider themselves bound to particular expenditure items included in the United Nations regular budget, such as the Committee on the Exercise of the Inalienable Rights of the Palestinian People and the Special Unit on Palestinian Rights, the International Conference on the Question of Palestine, the International Conference on the Alliance between South Africa and Israel, the preparatory commission for the United Nations Conference on the Law of the Sea, the United Nations International School, the grants-in-aid to cover the deficit of UNITAR, the International Conference on Kampuchea, and the expenses involved in transferring extrabudgetary posts to the regular budget.

(iv) With regard to the amounts assessed under the regular budget which relate to their dollar shares of appropriations for the regular programme of technical cooperation (as provided for in part V of the budget for the years 1963 to 1973, in section 19 for 1974-1975, in section 15 for 1976 to 1979, in section 24 for 1980 to 1991 and in section 12 thereafter), three Member States, over the years, have contributed equivalent amounts in their national currencies as follows:

	Bank balances	Amount accepted up to 31 December 1993
	(equivalent in United States dollars)	
Belarus)		674 611
Ukraine)	4 037 a/	3 598 118
Russian Federation)		27 882 783
Total	4 037	32 155 512

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a/ Equivalent in United States dollars of a balance of 4,844,438 roubles as at 31 December 1993 in a joint account established by the Governments of Belarus, the Russian Federation and Ukraine.

(v) As a result of the positions taken by some Member States as outlined above, it is estimated that as at 31 December 1993 a cumulative total of $101.8 million will have been withheld from the payment of four Member States. The estimate of $101.8 million is included in the total contributions outstanding as at 31 December 1993 of $484.4 million with respect to the regular budget.

(vi) The assessed contributions receivable shown in statement III exclude $16.6 million in unpaid assessed contributions to the regular budget by China for the period up to 24 October 1971. Following the General Assembly's adoption on 25 October 1971 of resolution 2758 (XXVI) entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations" that amount has been transferred to a special account under General Assembly resolution 3049 C (XXVII) of 19 December 1972.

(vii) Document ST/ADM/SER.B/424, "Status of contributions as at 31 December 1993" dated 7 January 1994, in annex II and annex XVI shows total unpaid assessed contributions of $488,167,251. The $3,735,964 difference between this figure and $484,431,287 shown as unpaid assessed contributions in statement III is due to 1993 contributions from Cambodia - $35; Nicaragua -$98,482; Paraguay - $391,064; Sierra Leone - ($5,357); Ukraine - $3,220,000; and Zambia - $31,744; which were recorded after the end of the year and are reflected in statement III. The remaining $4 difference is due to rounding.

(b) Accounts receivable. The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in statement III as at 31 December 1993 and 31 December 1991:

	Less than one year	More than one year	Total 1993	Total 1991
Governments	7.1	0.8	7.9	2.4
Staff members	15.6	0.9	16.5	16.9
Specialized agencies	7.0	1.7	8.7	8.4
Interoffice billings	4.1	-	4.1	2.6
Due from UNITAR	-	-	-	10.1
Due from other United Nations entities	18.4	-	18.4	6.8
Other	9.6	2.9	12.5	14.3
Total accounts receivable	61.8	6.3	68.1	61.5

(c) Interfund balances. Interfund balances reflect transactions between the United Nations General Fund and other United Nations funds which are normally settled in the following month. Any interfund balance existing between the United Nations General Fund, the Working Capital Fund and the Special Fund are settled only when the liquidity of the General Fund permits. Interfund indebtedness with the General Fund is not restricted to transactions directly between the United Nations General Fund and other funds. Transactions directly between funds other than the United Nations General Fund are reported as indebtedness from the General Fund to the fund owed and indebtedness to the General Fund from the fund owing. The following table is an analysis of the interfund balances, expressed in millions of United States dollars, appearing in statement III as at 31 December 1993 and 31 December 1991:

Due from other United Nations funds:

	1993	1991
United Nations technical cooperation activities (statement VI)	2.7	2.3
United Nations general trust funds (statement VII)	7.4	1.9
United Nations Compensation Commission (statement IX)	1.5	-
Special Account for activities approved under Security Council resolution 687 (1991) (statement X)	1.2	-
Special accounts for programme support costs (statement XII)	12.2	5.5
Funds held-in-trust (statement XVI)	-	0.8
United Nations Force in Cyprus (UNFICYP) (statement XIX)	0.3	-
United Nations Emergency Force (UNEF) and United Nations Disengagement Observer Force (UNDOF) (statement XX)	0.3	-
United Nations Interim Force in Lebanon (UNIFIL) (statement XXI)	2.7	0.3
United Nations Angola Verification Mission (UNAVEM) (statement XXII)	0.6	11.5
United Nations Iraq-Kuwait Observation Mission (UNIKOM) (statement XXIII)	1.7	11.3
United Nations Mission for the Referendum in Western Sahara (MINURSO) (statement XXIV)	2.3	-
United Nations Observer Group in Central America (ONUCA) (statement XXV)	4.4	0.3
United Nations Observer Mission in El Salvador (ONUSAL) (statement XXV)	-	3.8
United Nations Transitional Authority in Cambodia (UNTAC) (statement XXVI)	3.2	3.2
United Nations Protection Force in Yugoslavia (UNPROFOR) (statement XXVIII)	6.5	-
United Nations Operation in Somalia (UNOSOM) (statement XXIX)	9.8	-
United Nations Operation in Mozambique (ONUMOZ) (statement XXX)	2.1	-
United Nations Observer Mission in Uganda/Rwanda (UNOMUR) (statement XXXI)	1.9	-
United Nations Assistance Mission in Rwanda (UNAMIR) (statement XXXII)	1.8	-
United Nations Observer Mission in Georgia (UNOMIG) (statement XXXIII)	1.3	-
United Nations Observer Mission in Liberia (UNOMIL) (statement XXXIV)	4.8	-
United Nations Mission in Haiti (UNMIH) (statement XXXV)	0.2	-
United Nations Iran-Iraq Military Observer Group (UNIIMOG) (statement XXXVIII)	0.7	-
United Nations Transition Assistance Group (UNTAG) (statement XXXIX)	0.1	-
United Nations Peace-keeping Reserve Fund (statement XL)	0.1	-
Total	69.8	40.9

Due to other United Nations funds:

	1993	1991
United Nations technical cooperation activities (statement VI)	19.2	8.4
United Nations general trust funds (statement VII)	1.8	7.8
Special accounts for programme support costs (statement XII)	1.2	1.5
Projects of a multi-year nature, United Nations construction fund and Integrated Management Information System (IMIS) (statement XIV)	8.4	34.6
Funds held-in-trust (statement XVI)	2.3	2.2
United Nations Force in Cyprus (UNFICYP) (statement XIX)	-	0.1
United Nations Emergency Force (UNEF) and United Nations Disengagement Observer Force (UNDOF) (statement XX)	-	0.5
United Nations Mission for the Referendum in Western Sahara (MINURSO) (statement XXIV)	-	2.9
United Nations Observer Mission in El Salvador (ONUSAL) (statement XXV)	3.7	-
United Nations Iran-Iraq Military Observer Group (UNIIMOG) (statement XXXVIII)	-	11.4
United Nations Transition Assistance Group (UNTAG) (statement XXXIX)	-	17.5
Total	36.6	86.9

(d) Deferred charges. The table below provides an analysis of the amounts shown in statement III as deferred charges, expressed in millions of United States dollars, as at 31 December 1993 and 31 December 1991:

	1993	1991
Education grant advances	5.3	5.1
Charges in transit from offices away from Headquarters (interoffice vouchers)	8.0	3.5
Commitments against future years	1.8	19.9
Other	4.2	2.0
Total	19.3	30.5

(e) Accounts payable. The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in statement III as at 31 December 1993 and 1991:

	1993	1991
Governments	4.7	48.1
Staff members	15.0	8.0
Vendors	1.2	0.4
Specialized agencies	1.3	0.9
Due to other United Nations entities	0.1	1.5
Provisions for repatriation grant	3.2	1.7
Other provisions	0.2	0.2
Proceeds of awards pending disposition a/	0.5	0.6
Other	12.3	13.7
Total accounts payable	38.5	75.1

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a/ Includes awards proceeds from Nobel Peace Prize, Olaf Palme Prize and Hastings Foundation.

(f) Commitments for future years. The balance of $1.7 million represents obligations for which disbursements are expected to be made in 1994. Of this amount, $0.1 million is committed for the rental of premises, $0.7 million for internal reproduction supplies, $0.4 million for official travel and $0.5 million for compensatory and lump-sum payments.

(g) Deferred income. The following table shows an analysis of the deferred income as at 31 December 1993 and 31 December 1991, expressed in millions of United States dollars, shown in statement III:

	1993	1991
UNITAR a/	-	1.4
UNPA customers' subscription deposits	2.8	1.9
Other	0.6	0.3
Total	3.4	3.6

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a/ See note (c), statement XIII.

(h) Fund balance. The amount of $118.3 million retained pursuant to General Assembly resolutions 36/116 B, 40/241 B and 42/216 A in the fund balance is detailed below:

	(Millions of United States dollars)	
Savings effected in liquidating prior years' obligations:		
1980-1981	14.7	
1982-1983	19.7	
1984-1985	7.6	
1986-1987	15.8	57.8
Unobligated balance of appropriations:		
1980-1981	5.4	
1982-1983	5.7	
1984-1985	3.0	
1986-1987	139.0	153.1
Subtotal		210.9
Less: Resources applied to fund the cost of UNITAR building	10.0	
Transfer to United Nations Peace-keeping Reserve Fund	82.6	92.6
Total		118.3

Note 4. Working Capital Fund (statement IV)

In accordance with General Assembly resolution 46/188 of 20 December 1991, the United Nations Working Capital Fund was established in the amount of $100 million for the biennium 1992-1993. As at 31 December 1993 the Working Capital Fund had a principal of $100.03 million of which $98.8 million was advanced to the General Fund.

Note 5. Special Account (statement V)

Under the provisions of General Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972, the United Nations Special Account has received voluntary contributions from Member States and private donors in order to overcome the financial difficulties of the United Nations and to resolve the Organization's short-term deficit.

Note 6. Technical cooperation activities (statement VI)

The amount of $30.4 million shown in statement VI as due from funding agencies represents unliquidated obligations in respect of which funds will be requested, in accordance with existing arrangements with UNDP, UNFPA and UNEP, only as payments in settlement of the unliquidated obligations become due.

Statement VI excludes expenditures on projects executed by the following offices on an associated agency basis for UNDP:

	$
United Nations	15 200 982
Economic Commission for Latin America and the Caribbean	644 588
Economic and Social Commission for Western Asia	11 523
UNCTAD	3 773 329
UNCHS	2 036 744
Total	21 667 165

The programme support cost income earned from these activities is disclosed in schedule 12.1. These expenditures are reported fully in the executing agencies' own financial statements.

Note 7. General trust funds (statement VII)

(a) The following 30 new trust funds were established during the biennium 1992-1993 ended 31 December 1993:

The Secretariat News Trust Fund

Trust Fund for the Preparatory Activities for the Fourth World Conference on Women, 1995

Trust Fund for a Human Rights Education Programme in Cambodia

Trust Fund for Activities related to Administrative and Budgetary Aspects of Peace-keeping Operations

United Nations Trust Fund for Electoral Observation

Cambodia Trust Fund

Trust Fund for the Fiftieth Anniversary Celebration

Trust Fund for Assistance to Countries in Transition

Trust Fund for Development Problems and Strengthening Peace and Security

United Nations Trust Fund on Contemporary Forms of Slavery

Trust Fund on the Steel Industry - Structural Change and Development

Trust Fund for Somalia - Unified Command

Trust Fund for the Taejon International Expo '93

Trust Fund for the Commission on the Truth for El Salvador

Trust Fund for the Common Costs of the Bosnia and Herzegovina Command

Trust Fund for Haiti

Trust Fund for the Implementation of the Peace Process in Mozambique

Special Voluntary Fund for Supporting Developing Countries Affected by Desertification and Drought to Participate in the Negotiating Process on the International Convention to Combat Desertification

Trust Fund for Supporting the Negotiating Process on the International Convention to Combat Desertification

Trust Fund for the World Summit for Social Development

Voluntary Fund for Assisting Small Island Developing States and the Least Developed Countries to Participate in the Global Conference on the Sustainable Development of Small Island Developing States and its Preparatory Process

Trust Fund for Humanitarian Relief in Iraq (Escrow Account)

Trust Fund for Support to the Activities of the Centre for Human Rights

Trust Fund for the Commission of Experts established pursuant to Security Council resolution 780 (1992)

Voluntary Fund for Supporting Developing Countries Participating in the United Nations Conference on Straddling Fish Stocks and Highly Migratory Fish Stocks

Trust Fund for the Demining Programme in Cambodia

Trust Fund for the Implementation of the Cotonou Accord on Liberia

Voluntary Fund to Support the Activities of the International Tribunal Established by Security Council resolution 827 (1993)

Trust Fund for the ECE Regional Preparatory Meeting for the Fourth World Conference on Women

Trust Fund for Environmental Performance Reviews and the "Environment for Europe"

(b) The following 12 trust funds were closed during the same period:

Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Tin Economy

United Nations Trust Fund for Management Improvement and Systems Development

Trust Fund for the Shipping Statistics Project

Special Fund for the Republic of Seychelles

Trust Fund for Special Disarmament Activities

Special Account for Assistance to Botswana

Trust Fund for Special Economic Assistance Programmes

Trust Fund for European Social Development

Trust Fund for the International Conference on Assistance to Refugees in Africa

Trust Fund for External Debt Crisis

Public Information Fund for World Statesman Magazine

Trust Fund for the Demining Programme in Cambodia

(c) The United Nations Fund for Drug Abuse Control was transferred to the United Nations International Drug Control Programme in accordance with General Assembly resolution 46/185.

(d) As at 31 December 1993 there were 146 general trust funds, of which 145 are in operation. The following had no activity:

Voluntary Fund to Support the Activities of the International Tribunal established by Security Council resolution 827 (1993)

Note 8. United Nations escrow account established under the provisions of Security Council resolutions 706 (1991) and 778 (1992) (statement VIII)

(a) An escrow account administered by the Secretary-General was established by the United Nations in 1992 as provided for in Security Council resolutions 706 (1991) and 712 (1991). It was to consist of Iraqi funds from the sale of oil to be used to pay contributions to the Compensation Commission, the full costs of carrying out the tasks authorized by section C of resolution 687 (1991), the full costs incurred by the United Nations in facilitating the return of all Kuwaiti property seized by Iraq, half the costs of the Boundary Commission, and the cost to the United Nations of implementing resolution 706 (1991) and of other necessary humanitarian activities in Iraq.

(b) With the refusal of Iraq to sell oil under the provisions of Security Council resolutions 706 (1991) and 712 (1992), the Security Council on 2 October 1992 adopted resolution 778 (1992) as an alternate means of providing funds for the various purposes specified. Member States in which there are petroleum products owned by Iraq or Member States with funds of the Government of Iraq representing the proceeds of petroleum sales, paid for by the purchaser after 6 August 1990, are required to transfer some or all of these funds to the escrow account. Additionally, in resolution 778 (1992) the Council urged Member States to contribute funds from other sources to the escrow account. All such funds transferred or contributed to the escrow account under the provisions of resolution 778 (1992) are to be transferred back to the accounts or States from which funds were provided together with applicable interest at such time as oil exports take place pursuant to the system provided in resolutions 706 (1991) and 712 (1991) and the escrow account receives funds from the proceeds of sale.

(c) As at 31 December 1993, frozen asset transfers and voluntary contributions to the escrow account totalled $222.0 million as follows:

	(Millions of United States dollars)
Australia	0.5
Canada	1.6
Denmark	1.7
European Community	7.0
Germany	0.6
Greece	0.3
Kuwait	20.0
Netherlands	3.3
Saudi Arabia	70.6
United Kingdom of Great Britain and Northern Ireland	8.9
United States of America	107.6
Total	222.0

Note 9. United Nations Compensation Commission (statement IX)

(a) The Compensation Commission was established in 1991 in accordance with Security Council resolution 687 (1991) to administer the settlement of claims arising from any direct loss, damage, or injury for which the Government of Iraq is held liable as a result of its invasion and occupation of Kuwait.

(b) As at 31 December 1991 the accumulated expenditure and financial accounts of this fund had been included as part of the Special account for activities approved under Security Council resolutions 687 (1991) and 706 (1991): other activities.

Note 10. Special account for activities approved under Security Council resolutions 687 (1991) and 706 (1991): other activities (statement X)

(a) The Security Council in its resolution 687 (1991) requested the Secretary-General to undertake certain tasks in connection with the situation between Iraq and Kuwait. The costs of those activities were to be considered as an advance pending the receipt of payments to the Organization by the Government of Iraq in respect of certain activities, and by the Governments of Iraq and Kuwait jointly in respect of the costs of the Boundary Commission. With the passage of resolution 778 (1992), most of these costs are being covered by transfers from the escrow account (see note 8 above).

(b) As at 31 December 1991 the accumulated expenditure and financial accounts of the United Nations Compensation Commission had been included as part of this fund. They are now reported separately in statement IX.

Note 11. United Nations Central Emergency Revolving Fund (statement XI)

The United Nations Central Emergency Revolving Fund was established by the Secretary-General in accordance with General Assembly resolution 46/182 of 19 December 1991. The Fund is financed by voluntary contributions. Its resources are to be used only for advances to United Nations organizations and entities in order to expedite their responses to requests for emergency assistance. Those advances are to be repaid to the Fund as a first charge against voluntary contributions received in respect of the particular emergency assistance programme.

Note 12. Special accounts for programme support costs (statement XII)

(a) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical cooperation, administrative and substantive activities. The reimbursement is calculated as a percentage of the programme resources expended.

(b) In the interim and biennial financial statements of the Organization, the special accounts for programme support costs are shown separately from the extrabudgetary funds from which their income derives.

(c) Unliquidated obligations in respect of special accounts for programme support costs are accounted for on the same basis as for the programme budget.

Note 13. Capital Assets Fund (statement XIII)

(a) Land and buildings are reported at original cost. No depreciation of buildings is provided for. Major improvements and extensions to existing buildings are reflected in the construction-in-progress fund and are capitalized when the projects are completed.

(b) The capital assets of the Organization, expressed in millions of United States dollars, comprise land and buildings (at cost) at the following locations:

United Nations building, New York (original cost)	67.1	
Less: Cost of Library building razed in 1960	1.7	65.4
Dag Hammarskjöld Library building, New York		6.7
Land for permanent Headquarters site, New York		9.6
Extension of meeting rooms of north lawn and delegates dining facilities and staff cafeteria, New York		56.2
UNITAR building		10.7
Subtotal		148.6
Secretariat building and General Assembly Hall, Library building and villas, Geneva	12.3	
Modernization of Palais des Nations, Geneva	2.1	
Major maintenance, Geneva	6.7	
Extension of conference facilities, Geneva	47.7	68.8
United Nations accommodation at Nairobi		27.1
Land and structures, Addis Ababa, Mogadishu and Pusan		0.3
ECA building, Addis Ababa		7.5
United Nations building, Santiago		5.6
Documents Research Centre, Santiago		1.0
ESCAP building, Bangkok	8.7	
Less: Cost of Netherlands building razed in 1990	0.2	8.5
Total		267.4

Note 14. Projects of a multi-year nature (statement XIV)

(a) Funds appropriated for new construction and major improvements and the resulting expenditure therefrom are recorded in separate construction accounts. The funds relating to these appropriations are transferred into a cash pool, which is administered at the United Nations Headquarters, and these funds are accounted for in a separate set of construction accounts classified as "Undistributed". From this cash pool, remittances are made to the respective field offices to meet construction-in-progress costs. Interest generated from investments and the related receivables and payables are reported in the "Undistributed" balance sheet. The consolidated balance sheet shows the unremitted amounts as balances due to or due from the "Undistributed" fund and the construction funds of the respective offices.

(b) Any unexpended balances of appropriations in this fund are carried forward to the extent approved by the General Assembly into succeeding bienniums until the projects are completed.

(c) With the concurrence of the Advisory Committee on Administrative and Budgetary Questions, the accounting for the Integrated Management Information System (IMIS) is being carried out in a similar manner. However the funding sources for IMIS include the United Nations regular budget, all active peace-keeping accounts and project support accounts.

Note 15. United Nations Tax Equalization Fund (statement XV)

This Fund was established under the provisions of General Assembly resolution 973 (X) of 15 December 1955 to equalize the net pay of all staff members whatever their national tax obligations. The Fund reports as income the staff assessment in respect of staff members financed under the regular budget and assessed peace-keeping operations. The Fund includes as expenditure the credits against the regular budget and peace-keeping assessments of Member States which do not levy taxes on the United Nations income of their nationals. Member States which do levy income taxes on their nationals working for the Organization do not receive this credit in full. Instead, their share is utilized in the first instance to reimburse staff members for taxes they have had to pay on their United Nations income. Such reimbursements for taxes paid are reported as expenditure by the Tax Equalization Fund. Staff members financed by extrabudgetary funds who are required to pay income tax are reimbursed directly from the resources of the extrabudgetary fund concerned.

Note 16. Funds held-in-trust (statement XVI)

These funds account for resources set aside and disbursements for compensation payments under appendix D of the Staff Rules, reimbursements of claims made under the Medical Insurance Plan, payments to stabilize medical, dental and life insurance premiums of active and after service personnel and for payment of liability claims and other costs associated with the general liability of the Organization. They also contain the accounts of certain self-insurance activities, such as the Geneva Staff Mutual Insurance Society against sickness and accident.

Note 17. Special account for the sale of United Nations bonds (statement XVII)

Under the terms of General Assembly resolution 1739 (XVI) of 20 December 1961, the Secretary-General was authorized to issue bonds up to a total of $200 million, utilizing the proceeds of sale for purposes normally associated with the Working Capital Fund. He was also requested to include in the regular budget an amount sufficient to pay interest and instalments of principal, in accordance with the terms of the issue. A total of $169.9 million was realized from the sale of the bonds and utilized for UNEF (1956) and ONUC. The last payments of principal and interest were made to bond holders in the biennium 1988-1989, and the bond issue is now fully amortized.

ANNEX A

UNITED NATIONS ALL FUNDS SUMMARY a/

Income and expenditure for the biennium 1992 – 1993 ended 31 December 1993

(millions of United States dollars)

	General Fund, Working Capital & Special Account (Stmts. I–V)	Total Peacekeeping Activities (Annex A–1)	Technical Cooperation Activities (Stmt. VI)	General Trust Funds (Stmt. VII)	Other funds and all Funds Eliminations (Annex A–2)	United Nations All–Funds Total a/
Income						
Funded by assessed contributions	2,346.3 b/	4,703.9 b/	–	–	–	7,050.2
Pledged contributions	–	67.4	98.7	392.4	49.0	607.5
Allocations and subventions	–	–	378.1	33.1	(7.5)	403.7
Other income	73.4	52.4	5.3	141.3	(3.1)	269.3
Total income	2,419.7	4,823.7	482.1	566.8	38.4	8,330.7
Expenditure	2,375.4	4,663.9	475.9	465.9	136.6	8,117.7
Excess of income over expenditure	44.3	159.8	6.2	100.9	(98.2)	213.0
Adjustments for prior period	–	–	–	(1.2)	–	(1.2)
Net excess of income over expenditure	44.3	159.8	6.2	99.7	(98.2)	211.8

Assets and liabilities as at 31 December 1993

	General Fund, Working Capital & Special Account (Stmts. I–V)	Total Peacekeeping Activities (Annex A–1)	Technical Cooperation Activities (Stmt. VI)	General Trust Funds (Stmt. VII)	Other funds and all Funds Eliminations (Annex A–2)	United Nations All–Funds Total a/
Assets						
Cash	24.7	432.9	87.2	277.3	278.3	1,100.4
Investments	–	–	–	1.8	10.4	12.2
Contributions unpaid	484.7	1,700.1	3.8	44.3	–	2,232.9
Unassessed appropriations	15.3	–	–	–	–	15.3
Accounts receivable	68.1	15.1	8.5	12.4	36.2	140.3
Unspent allocations	–	–	165.6	1.5	–	167.1
Due from other United Nations funds	69.8	190.9	19.2	1.8	(173.3)	–
Capital assets	–	–	–	–	267.5	267.5
Other assets	40.2 c/	85.5 d/	43.3	57.2	193.3	419.5
Total assets	702.8	2,424.5	327.6	396.3	612.4	4,463.6
Liabilities						
Accounts payable	38.5	147.9	36.2	7.0	184.2	413.8
Unliquidated obligations	62.2	1,397.9	49.2	33.8	89.8	1,632.9
Commitments for future years	1.7	–	7.5	–	–	9.2
Due to other United Nations funds	129.1	149.4	4.8	7.3	(182.3)	–
Reserves	–	–	–	39.2	24.8	64.0
Other liabilities	3.4	66.5	193.2	5.7	0.2	269.0
Total liabilities	234.9	1,761.7	290.9	93.0	116.7	2,497.2
Fund balance						
Balance available 1 January 1992	463.7	455.4 e/	29.8	234.4	537.6	1,720.9
Net excess of income over expenditure	44.3	159.8	6.2	99.7	(96.7)	213.3
Savings in liquidation of prior years' obligations	–	13.9	–	–	–	13.9
Balance of approved estimates	–					
Transfers and other adjustments	(40.1)	33.7 f/	0.7	(30.8)	54.8	18.3
Balance available 31 December 1993	467.9	662.8	36.7	303.3	495.7	1,966.4
Total liabilities and fund balance	702.8	2,424.5	327.6	396.3	612.4	4,463.6

The accompanying notes are an integral part of this Annex.

UNITED NATIONS ALL FUNDS SUMMARY a/

Income and expenditure for the biennium 1992 – 1993 ended 31 December 1993

Notes to Annex A

a/ Comprising all funds covered by the present financial report. The presentation of a consolidated summary of all United Nations funds is intended to show the overall magnitude of United Nations activities. It does not imply that resources may be utilized between funds.

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Includes $16.6 million unpaid assessed contributions held in suspense pursuant to General Assembly resolution 3049 C (XXVII).

d/ Includes unpaid assessed contributions held in suspense pursuant to General Assembly resolution 3049 C (XXVII) in respect of UNEF (1956) $5.2 million and ONUC $6.7 million and also pursuant to resolution 36/116 A in respect of UNEF (1973) $36.0 million and UNIFIL $19.6 million.

e/ Includes $64.9 million held in suspense for UNEF (1973)/UNDOF and $90.5 million held in suspense for UNIFIL pending a further decision by the General Assembly

f/ Comprises $82.6 million transferred to the Peace–keeping Reserve Fund from the United Nations General Fund in accordance with General Assembly Resolution 47/217 of 23 December 1992, less credits to Member States against their assessments of $48.4 million and prior period adjustments of $0.5 million.

Annex A-1

SUMMARY OF UNITED NATIONS PEACE-KEEPING OPERATIONS a/

Income and expenditure for the biennium 1992 - 1993 ended 31 December 1993

(thousands of United States dollars)

	Total Active Peace-keeping Operations	Total Completed Operations	UN Peace-keeping Reserve Fund	UN Peace-keeping Totals
Income				
Funded by assessed contributions	4,703,928	-	-	4,703,928
Voluntary contributions	67,015	-	352	67,367
Interest income	25,014	6,343	471	31,828
Miscellaneous Income	14,086	6,510	-	20,596
Total Income	4,810,043	12,853	823	4,823,719
Expenditure (Statements XIX to XL)	4,670,072	(6,142)	-	4,663,930
Excess of income over expenditure	139,971	18,995	823	159,789
Assets and liabilities as at 31 December 1993				
Assets				
Cash	416,500	14,709	1,682	432,891
Assessed contributions unpaid (Schedule 18.1)	1,569,787	121,289	-	1,691,076
Special accounts for unpaid assessed contributions	55,552	11,962	-	67,514
Voluntary contributions unpaid	9,087	-	-	9,087
Accounts receivable	14,854	235	10	15,099
Due from other Peace-keeping funds	104	41,600	66,600	108,304
Due from United Nations General Fund	16	-	82,601	82,617
Deferred charges and other assets	15,015	2,933	-	17,948
Total Assets	2,080,915	192,728	150,893	2,424,536
Liabilities				
Accounts payable to member states	84,244	42,854	-	127,098
Accounts payable - general	10,671	313	-	10,984
Voluntary contributions held in suspense	9,813	-	-	9,813
Unliquidated obligations	1,360,793	37,155	-	1,397,948
Due to other Peace-keeping funds	105,105	3,199	-	108,304
Due to Trust fund in support of Peace-keeping activities	5,000	-	-	5,000
Due to United Nations General Fund	40,316	713	70	41,099
Deferred credits and other liabilities	159	61,313	-	61,472
Total Liabilities	1,616,101	145,547	70	1,761,718
Fund Balance				
Balance as at 1 January 1992	338,239	117,188	-	455,427
Excess income over expenditure for the period 1 January to 31 December 1993	139,971	18,995	823	159,789
Savings from liquidations of obligations	13,880	-	-	13,880
Transfers from (to) other funds	-	(67,399)	150,000	82,601
Less: Credit to member states against their assessments	26,776	21,603	-	48,379
Less: Prior period adjustments	500	-	-	500
Balance as at 31 December 1993	464,814	47,181	150,823	662,818
Total liabilities and fund balance	2,080,915	192,728	150,893	2,424,536

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a/ See note 4.

The accompanying notes are an integral part of the financial statements.

UNITED NATIONS SPECIAL PURPOSE FUNDS AND ALL FUNDS ELIMINATIONS SUMMARY

Income and expenditure for the biennium 1992 – 1993 ended 31 December 1993

(millions of United States dollars)

	Escrow Account Established by SCR 687 (1991) (St'mt VIII)	Compensation Commission (St'mt IX)	Special Account Other Activities SCR 687 (1991) (St'mt X)	Central Emergency Revolving Fund (St'mt XI)	Programme Support Costs (St'mt XII)	Capital Assets Fund (St'mt XIII)	Construction-in-Progress & IMIS Fund (St'mt XIV)	Tax Equalization Fund (St'mt XV)	Funds Held in Trust (St'mt XVI)	Sale of United Nations Bonds (St'mt XVII)	All Funds Eliminations Net total	Special Purpose Funds and All Funds Eliminations Total
Income												
Funded by assessed contributions	–	–	–	–	–	–	–	–	–	–	–	–
Pledged contributions	–	–	0.2	48.8	–	–	–	–	–	–	–	49.0
Allocations and subventions	–	–	–	–	125.9	–	–	–	0.7	–	(134.1)	(7.5)
Other income	3.6	39.0	53.8	1.2	7.1	–	3.3	435.4	72.8	–	(619.3)	(3.1)
Total income	3.6	39.0	54.0	50.0	133.0	–	3.3	435.4	73.5	–	(753.4)	38.4
Expenditure	187.0	11.0	51.2	–	130.6	–	–	452.5	57.7	–	(753.4)	136.6
Excess of income over expenditure	(183.4)	28.0	2.8	50.0	2.4	–	3.3	(17.1)	15.8	–	–	(98.2)

Assets and liabilities as at 31 December 1993

	Escrow Account Established by SCR 687 (1991) (St'mt VIII)	Compensation Commission (St'mt IX)	Special Account Other Activities SCR 687 (1991) (St'mt X)	Central Emergency Revolving Fund (St'mt XI)	Programme Support Costs (St'mt XII)	Capital Assets Fund (St'mt XIII)	Construction-in-Progress & IMIS Fund (St'mt XIV)	Tax Equalization Fund (St'mt XV)	Funds Held in Trust (St'mt XVI)	Sale of United Nations Bonds (St'mt XVII)	All Funds Eliminations Net total	Special Purpose Funds and All Funds Eliminations Total
Assets												
Cash	39.6	30.3	0.5	10.3	51.3	–	69.5	–	76.8	–	–	278.3
Investments	–	–	–	–	–	–	–	–	10.4	–	–	10.4
Contributions unpaid	–	–	–	–	–	–	–	–	–	–	–	–
Accounts receivable	2.6	–	0.3	39.7	10.8	–	0.2	36.5	0.9	–	(54.8)	36.2
Due from other United Nations funds	–	–	–	–	3.4	–	8.4	32.7	2.3	–	(220.1)	(173.3)
Capital assets	–	–	–	–	–	267.5	–	–	–	–	–	267.5
Other assets	–	–	0.1	–	0.2	–	144.6	2.4	2.0	44.0	–	193.3
Total assets	42.2	30.3	0.9	50.0	65.7	267.5	222.7	71.6	92.4	44.0	(274.9)	612.4
Liabilities												
Accounts payable	225.6	–	5.1	–	0.4	–	4.8	–	3.1	–	(54.8)	184.2
Unliquidated obligations	–	1.3	1.1	–	2.3	–	37.7	47.4	–	–	–	89.8
Due to other United Nations funds	–	1.5	1.2	–	12.2	–	–	22.9	–	–	(220.1)	(182.3)
Reserves	–	–	–	–	13.4	–	–	–	11.4	–	–	24.8
Other liabilities	–	–	–	–	0.1	–	–	–	0.1	–	–	0.2
Total liabilities	225.6	2.8	7.4	–	28.4	–	42.5	70.3	14.8	–	(274.9)	116.7
Fund balance												
Balance available 1 January 1992	–	(0.5)	(9.9)	–	35.6	256.8	97.6	41.1	72.9	44.0	–	537.6
Excess of income over expenditure	(183.4)	28.0	2.8	50.0	2.4	–	3.3	(15.6)	15.8	–	–	(96.7)
Transfers and other adjustments	–	–	0.6	–	(0.7)	10.7	79.3	(24.2)	(10.9)	–	–	54.8
Balance available 31 December 1993	(183.4)	27.5	(6.5)	50.0	37.3	267.5	180.2	1.3	77.8	44.0	–	495.7
Total liabilities and fund balance	42.2	30.3	0.9	50.0	65.7	267.5	222.7	71.6	92.4	44.0	(274.9)	612.4

ANNEX B

UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND SPECIAL ACCOUNT

Changes in financial position for the biennium 1992–1993 ended 31 December 1993

(Millions of United States dollars)

		1993	1991
A. RESULTS OF OPERATIONS			
Factors increasing cash balances:			
Unencumbered balance of appropriations	(Statement I)	36.0	–
Excess of income over revised estimates	(Statement II)	0.7	–
Savings in liquidation of prior year's obligations	(Statement II)	–	11.0
Decrease in assessed contributions unpaid	(Statement III)	–	21.9
Decrease in unassessed appropriations for the biennium 1990–1991	(Statement III)	38.1	
Decrease in 1992–1993 appropriations	(Statement II)	56.6	–
Contributions of new Member States	(Statement II)	5.5	0.8
Increase in estimated income other than staff assessment	(Statement II)	2.1	–
Increase in Special Account: Interest income	(Statement V)	7.6	13.6
Total of factors increasing cash balances		146.6	47.3
Factors decreasing cash balances:			
Increase in assessed contributions unpaid	(Statement III)	(45.1)	–
Credits to Member States in 1990 due to revised appropriations in previous biennium		–	(20.6)
Credits to member states in 1991	(Statement III)	–	(26.2)
Unassessed appropriations in respect of the biennium 1990–1991	(Statement III)	–	(53.4)
Credits to Member States in 1993	(Statement II)	(11.8)	–
Decrease in retained surplus as a result of resolution 47/227	(Statement III)	(92.6)	–
Total of factors decreasing cash balances		(149.5)	(100.2)
A. Results of Operations		(2.9)	(52.9)
B. OTHER CHANGES			
(Increase) decrease in receivables		12.5	(31.2)
Increase (decrease) in deferred income		(0.2)	0.5
Increase (decrease) in other liabilities		(48.4)	41.7
Increase (decrease) interfund balances payable		(31.4)	89.8
B. Net Other Changes		(67.5)	100.8
A & B. Net increase in cash and investments		(70.4)	47.9
Cash and investments at 1 January 1992		95.1	47.2
Cash and investments at 31 December 1993		24.7	95.1

ANNEX C

POST EXCHANGE AND OTHER SELF-LIQUIDATING COMMERCIAL ACTIVITIES

Income and expenditure for the biennium 1992-1993 ended 31 December 1993

(United States dollars)

	Geneva Cafeteria Amortization Fund	UNTSO Post Exchange Operation	UNEF Service Institute Reserve Account
Income			
Gross Sales	-	3,944,591	-
Less: Cost of goods sold	-	3,468,676	-
Net income from sales		475,915	
Other income	532,402	52,727	110,419
Total income	532,402	528,642	110,419
Expenditure			
Personnel services	165,928	354,213	-
Other	349,331	156,503	-
Total expenditure	515,259	510,716	-
Excess of income over expenditure	17,143	17,926	110,419

Assets and liabilities as at 31 December 1993

	Geneva Cafeteria Amortization Fund	UNTSO Post Exchange Operation	UNEF Service Institute Reserve Account
Assets			
Cash	304,921	490,972	1,726,081
Accounts receivable	6,065	36,215	12,854
Inventory		276,892	-
Equipment (less depreciation)		90,916	-
Due from United Nations General Fund	50,889	51,297	-
Total assets	361,875	946,292	1,738,935
Liabilities			
Accounts payable		75,096	50,000
Unliquidated obligations	14,721		-
Reserves and contingencies for staff welfare	49,924	506,991	-
Operational reserves	38,500	232,896	-
Due to United Nations General Fund			-
Total liabilities	103,145	814,983	50,000
Fund Balance			
Balance as at 1 January 1992	254,102	133,383	1,578,516
Excess of income over expenditure for the period 1 January 1992 to 31 December 1993	17,143	17,926	110,419
Less: Transfer to operational reserves	12,515	20,000	-
Balance as at 31 December 1993	258,730	131,309	1,688,935
Total liabilities and fund balance	361,875	946,292	1,738,935